



McLean County

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***McLEAN COUNTY, ILLINOIS***  
***Comprehensive Annual Financial Report***  
***For The Fiscal Year Ended December 31, 2006***

**McLEAN COUNTY, ILLINOIS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**Year Ended December 31, 2006**

Submitted By:

Rebecca C. McNeil  
McLean County Treasurer

Jackie Dozier  
McLean County Auditor

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**REBECCA C. McNEIL**  
**McLEAN COUNTY TREASURER**

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[www.mclean.gov](http://www.mclean.gov)

Government Center

115 E. Washington Room M-101 P.O. Box 2400 Bloomington, Illinois 61702-2400

June 28, 2007

The Honorable Chairman and Members  
of the McLean County Board  
Government Center, Room 401  
115 West Washington Street  
Bloomington, Illinois 61702-2400

Dear County Board Members and Citizens of McLean County:

The Comprehensive Annual Financial Report of McLean County for the fiscal year ended December 31, 2006 is submitted herewith. This report was prepared as a joint effort by the McLean County Treasurer and the McLean County Auditor. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the County's financial position and results of operations as measured by the financial activity of the government-wide statements and its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activities have been included.

This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board.

The County was established on December 25, 1830, and operates under the County Board form of government according to the mandates of the State of Illinois. The County is governed by a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms.

This report includes all funds of the government. The County provides a full range of services. This includes administration of justice and public safety, construction and maintenance of County highways, administration of public health services and programs, operation of a County nursing home, operation of a 2,150 acre recreational area, collection of taxes for 174 districts, administration of elections, and general administrative services. The County Treasurer also serves as treasurer for various trust and agency funds not under the jurisdiction of the County Board. This report includes all funds under the jurisdiction of the County Board, but excludes the financial position of the Regional Office of Education, as it is a component unit of the State of Illinois.

## FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

We believe that all internal control evaluations occur within the above framework and that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are due and payable. During 2003, the County adopted Governmental Accounting Standards Board Statement No. 34. Thereby, government-wide statements have also been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. Note 1 to the basic financial statements summarizes the County's significant accounting policies.

Budgetary Controls. McLean County maintains budgetary controls. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board.

The County adopts fiscal year budgets for all governmental funds, except for a portion of the General Fund, the Employee Benefits Fund, Working Cash Fund, Parks and Recreation Special Activities Fund, Safe Haven Grant Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Children's Waiting Room Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Law Library Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund. Budget amendments require approval of the County Board. The budgets for governmental funds are controlled on a line item basis, except for the General Fund, which is controlled at the departmental level. Purchase order amounts are encumbered prior to the release of the order to the vendor. When an encumbrance exceeds available appropriation authority, the order is delayed until the budget is amended. Open encumbrances lapse at year-end, and must be re-appropriated in the following year. Therefore, encumbrances are not reported as a reservation of fund balance.

Cash Management. The County's investment policy is written in accordance with Illinois state law and seeks to minimize risk while maintaining a competitive yield. Under the pooled-cash concept, the County invests all funds' cash with maturities planned to coincide with cash needs. Amounts necessary to finance immediate day-to-day demands are deposited in interest bearing demand accounts; other monies are invested in high yielding acceptable risk instruments as allowed by state statutes. Interest earned on investments is deposited in the County General Fund unless otherwise mandated by state statutes or resolution. The amount of interest earned on deposits from total governmental funds during fiscal year 2006 was \$1,586,217 which represents an increase of \$528,309 (49.9%) in interest earned from 2005. The County's balance held in cash and investments from total governmental funds was \$25,234,058 which represents an increase of \$3.12 million (14.1%) from 2005. Most of the County's fund balances are adequate. Some of those dependent on property taxes, such as Social Security and IMRF, may require short-term, inter-fund loans.

Long-Term Obligations. The only outstanding bonds payable are those to the Public Building Commission, a component unit of the County. For more information regarding these obligations, please refer to Note 8 to the basic Financial Statements.

Economic Condition and Outlook. Both major cities within the governmental boundaries have established new growth and revitalization efforts. In 2006, McLean County's equalized assessed value surpassed \$3.38 billion. Average homes are selling for \$167,000 and 695 permits were issued for new single family construction valued at \$123,162,597. Three major Illinois interstate routes also intersect in McLean County bringing many businesses and tourist travelers through the area. The Central Illinois Regional Airport has also seen their passenger boarding rate increase from 232,089 in 2005 to 262,409 in 2006. McLean County is also home to two major universities and two community colleges. Graduates of these facilities often stay in the community due to the quality of life and the employment offered by key employers in the insurance, education, healthcare, agriculture, and manufacturing fields. In 2006, the quality of life has been further enhanced through the completion of the new US Cellular Coliseum and renovations at the Bloomington Cultural District. The Normal Downtown Redevelopment Plan has many stages yet to be completed but has already been enhanced by the opening of new and renovated commercial office buildings and restaurants. In 2006, the County also became the home of a new Wind Farm. When completed in 2008, the 240 turbines will be the second largest producer of wind renewable energy in the country. The Economic Development Council continues to have a major impact in retaining and attracting new businesses through their network of services. Unemployment continues to be relatively low and stable in this community as a result of steady job growth. Unemployment rates decreased from 4% in 2005 to 3.5% in 2006. The majority of the workforce is employed in the category of professional and business services through companies such as State Farm Insurance and Country Insurance & Financial Services. There are also a number of community agencies to assist and supplement the lifestyles of those in need. The consensus is that the economy and quality of life in McLean County is vital and strong.

## OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of Clifton Gunderson LLP was selected by the County Board to perform the audit. The auditor's report on the basic financial statements and supplemental combining and individual fund statements and schedules is included in the financial section of this report.

Awards. The Government Finance Offices Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ending December 31, 2005. This was the twenty-first consecutive year that McLean County government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

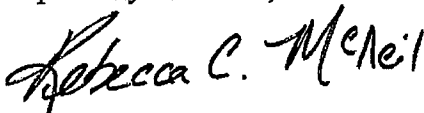
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGMENT

We wish to express our appreciation to the Assistant County Treasurer, Chief Deputy Auditor and to the other County officials and staff who provided assistance in completing this report.

We also wish to express our appreciation to the members of the McLean County Board for their continued interest and support in conducting the financial operations of the County in a sound and progressive manner.

Respectfully submitted,



Rebecca C. McNeil  
McLean County Treasurer



Jackie Dozier  
McLean County Auditor

**McLEAN COUNTY, ILLINOIS**

**ELECTED OFFICIALS**

**December 31, 2006**

**Auditor**

Jackie Dozier

**State's Attorney**

William A. Yoder

**Circuit Clerk**

Sandra K. Parker

**Treasurer**

Rebecca C. McNeil

**Circuit Judges**

Donald D. Bernardi

James E. Souk

Kevin Fitzgerald

Stephen R. Pacey

Harold J. Frobish

David L. Coogan

G. Michael Prall

John B. Huschen

Elizabeth Ann Robb

Charles G. Reynard

Scott D. Drazewski

**County Board Members**

Michael F. Sweeney, Chairman

Cathy Ahart

B.H. "Duffy" Bass

John A. Butler

Diane R. Bostic

Don J. Cavallini

Rick Dean

George Gordon

Ann Harding

Stan Hoselton

Duane Moss

Robert J. Nuckolls

Benjamin J. Owens

Bette Rackauskas

Tari Renner

William T. Caisley

Paul R. Segobiano

David F.W. Selzer

Matthew H. Sorensen

Terry Baggett

**Coroner**

Beth Carlson-Kimmerling

**County Clerk**

Peggy Ann Milton

**Recorder**

H. Lee Newcom

**Sheriff**

Mike Emery

# **McLEAN COUNTY, ILLINOIS**

## **APPOINTED OFFICIALS**

**December 31, 2006**

### **Associate Circuit Judges**

Rebecca S. Foley  
Paul Lawrence  
Charles M. Feeney, III  
Robert L. Freitag  
Casey Costigan  
David W. Butler  
Jennifer Bauknecht

### **Department of Parks and Recreation**

William R. Wasson, Director

### **Emergency Services and Disaster Agency**

Curtis Hawk

### **Health Department**

Robert Keller, Director

### **Board of Health**

- (2) Jane Turley
- Duane Moss
- (1)(2) Corliss Tello
- (1)(2) Cynthia H. Sullivan Kerber, Ph.D.
- Richard Hon, Jr., M.D., V.P.
- (1) Dan Steadman, D.D.S., President
- (1) Rebecca Sue Powell
- (1) Jay Wiley, M.D.
  
- (1) Also Tuberculosis Board
- (2) Also Persons With Developmental Disabilities Board

### **Jury Commission**

Rodgers P. Freedlund  
William A. Carter  
Alice Mulligan

### **Merit Board for Deputy Sheriffs**

Margene Taylor, Chairman  
H. Thomas Jefferson  
Richard Farr  
Martin Krutke  
John Elliott

### **Board of Review**

Winford L. McElroy, Chairman  
Joseph Stephens  
Floyd "Bud" Clark

### **Nursing Home**

Don Lee, Administrator

### **Building and Zoning**

Philip Dick

### **County Highway Engineer**

John E. Mitchell

### **City Election Commission**

Esaw Peterson, Chairman  
John Reidy  
Aderian McPherren

### **Supervisor of Assessments**

Robert Kahman

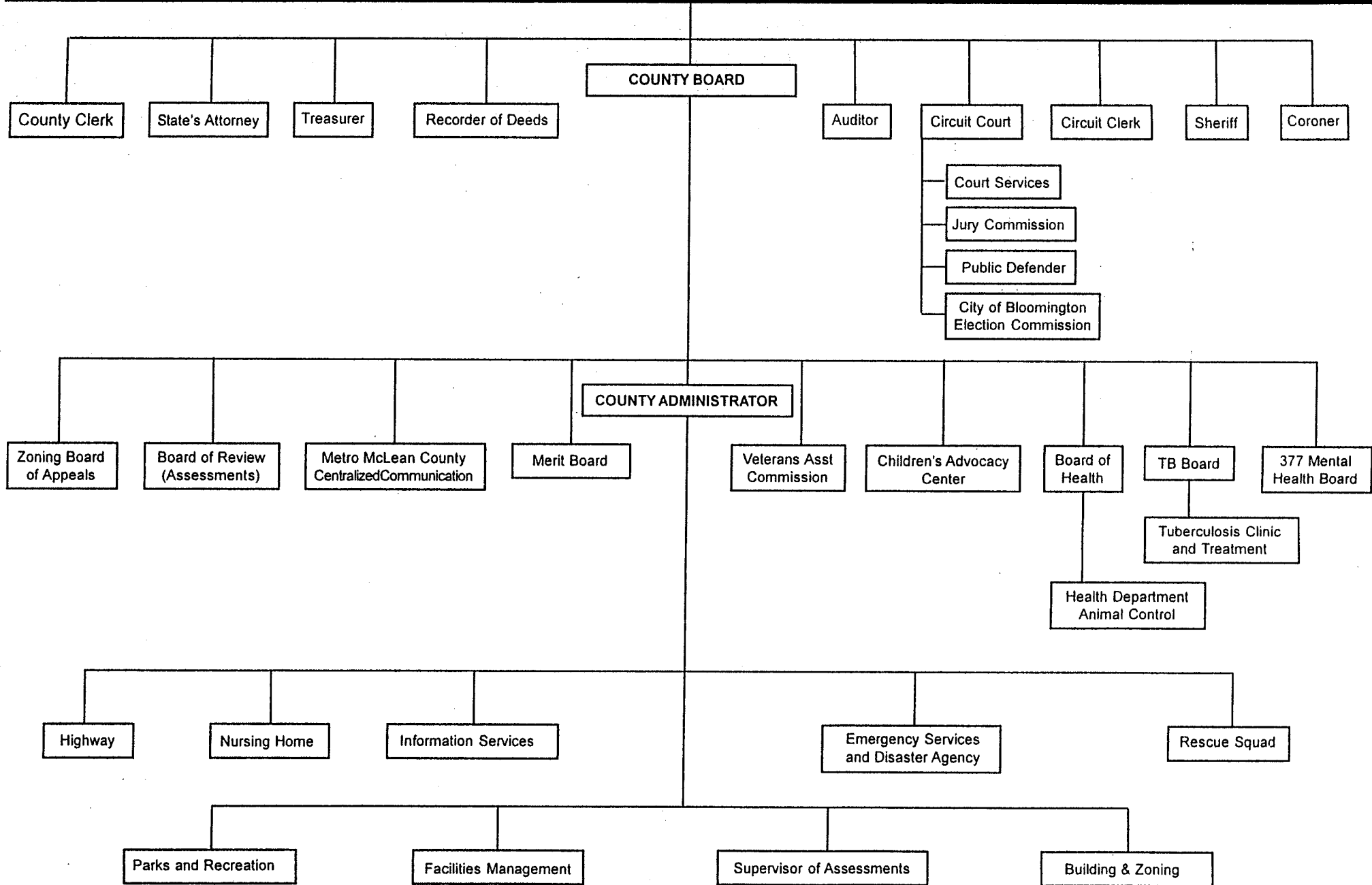
### **County Administrator**

John M. Zeunik

### **Zoning Board of Appeals**

Sally Rudolph, Chairman  
Jerry Hoffman  
David Kinsella  
James Finnigan  
Michael Kuritz  
Joseph Elble  
Drake Zimmerman

# People of McLean County



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

McLean County  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "Ronald J. Hain".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director



## **Independent Auditor's Report**

The Chairman and Members  
of the County Board  
McLean County, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of McLean County, Illinois (County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the McLean County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Public Building Commission of McLean County, Illinois, a component unit of McLean County, Illinois, which is discretely presented. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to amounts included for the Public Building Commission of McLean County, Illinois is based on the report of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission of McLean County, Illinois, a component unit of McLean County, Illinois, were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information of McLean County, Illinois as of December 31, 2006, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 28, 2007 on our consideration of the McLean County, Illinois' internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages XI through XXXIV, Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the General Fund on page 47 and the table of historical pension information on page 48 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McLean County Illinois' basic financial statements. The combining and individual fund financial statements and component unit - Emergency Telephone Systems Board financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements for the year ended December 31, 2005, which are not presented with the accompanying financial statements. In our report dated May 8, 2006, we expressed unqualified opinions on the respective financial statements of the governmental activities, the business-type activities, each discretely presented component unit, each major fund, and the aggregate remaining fund information. In our opinion, the 2005 comparative data in the individual fund financial statements and schedules is fairly stated in all material respects in relation to the basic financial statements for the year ended December 31, 2005 taken as a whole.

The introductory section and tables and information included in the Statistical Section listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Clifton Gunderson LLP*

Peoria, Illinois  
June 28, 2007

## **McLEAN COUNTY, ILLINOIS**

### **Management's Discussion and Analysis**

McLean County's Management Discussion and Analysis offers readers of the County's audited financial statements an overview and analysis of the County's financial activities for the fiscal year ended December 31, 2006. Readers are encouraged to carefully review this information in conjunction with the Letter of Transmittal, the Financial Statements and the Notes to the Financial Statements, which immediately follow this discussion.

McLean County's fiscal year 2006 Comprehensive Annual Financial Report is presented in compliance with the financial reporting requirements under the Governmental Accounting Standards Board (the "GASB") Statement #34. The fiscal year 2006 Comprehensive Annual Financial Report includes the Management Discussion and Analysis, the Government-wide Statement of Net Assets, the Government-wide Statement of Activities, major fund reporting, and the reporting of infrastructure capital assets and long-term liabilities in the governmental activities. These concepts are explained throughout this Management Discussion and Analysis.

#### **Financial Highlights**

As of December 31, 2006, McLean County's net assets for the primary government totaled \$117,234,223. The County's net assets for the primary government increased \$9,835,727 over the prior year. Net assets invested in capital assets (net of related depreciation and related debt) account for nearly 73% of this amount, with a value of \$85,263,239, which is an increase of \$5,922,634 over the prior year. The net assets of McLean County exceeded its liabilities at December 31, 2006 by \$65,597,046.

As of December 31, 2006, McLean County's governmental activities reported combined ending fund balances of \$27,176,882. This reflects an increase in the combined ending fund balance of \$2,274,194. This increase reflects an increase in the ending fund balance for the County's General Fund and the Special Revenue Funds. As of December 31, 2006, the ending fund balance for the County's General Fund totaled \$11,264,567. The County's General Fund unrestricted fund balance increased its end of the year fund balance by \$1,695,324. The ending fund balance for the Special Revenue Funds totaled \$15,912,315, which is an increase of \$650,316 over the prior year. Of the total combined ending fund balance, \$15,912,315 was legally restricted for specific projects or programs and \$11,264,567 was available for spending at the government's discretion.

The unreserved fund balance in the County's General Fund was \$11,264,567 as of December 31, 2006, amounting to 32% of the total General Fund expenditures for fiscal year 2006. In comparison, as of December 31, 2005, the unreserved fund balance in the County's General Fund was \$9,569,243.

McLean County's total indirect long-term debt as of December 31, 2006, was \$16,251,690 with a remaining statutory limit and debt margin of \$83,962,823.

## **Overview of the Financial Statements**

The following management discussion and analysis serves as an introduction to McLean County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

## **Government-wide Financial Statements**

There are two government-wide financial statements, which are presented to give the reader a broad overview of McLean County's finances in a format that is similar to a private sector business. Both of the government-wide financial statements distinguish programs and services of McLean County that are primarily supported by taxes and intergovernmental revenues, which are commonly referred to as "the governmental activities," from programs and services that are intended to recover all or a significant portion of their costs through fees and charges, which are commonly referred to as "business-type activities." McLean County's governmental activities include a full range of local government services provided to the public, such as law enforcement and public safety, the Circuit Court and Circuit Court Clerk, State's Attorney's Office, Public Defender's Office, Sheriff's Department including an adult detention facility, adult and juvenile probation services including a juvenile detention facility, road construction and maintenance, community planning and development, parks and recreation, and public health, including mental health services. In addition, other general governmental services are provided, such as elections, property assessment, tax collection and distribution, and the issuance of permits and licenses. The sole business-type activity of McLean County government is the County Nursing Home.

The Statement of Net Assets presents summary information on all of McLean County's assets and liabilities, with the difference between the two reported as net assets. This statement is intended to mirror the balance sheet of a private sector business. Over time, increases or decreases in net assets may serve as an indicator of whether the County's financial position is improving or deteriorating. Other indicators include the condition of the County's infrastructure systems (e.g. roads, bridges), changes in the County's equalized assessed valuation (the property tax base), and general economic conditions within the County (e.g. unemployment rate, retail sales, and home sales).

The Statement of Activities presents information showing how the County's net assets changed during 2006. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the reporting method used by most private sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2006, and earned but unused vacation leave will be included in the Statement of Activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2006.

The County has two separately identified component units included in the government-wide financial statements. The Public Building Commission of McLean County and the Emergency Telephone Systems Board are presented as discretely presented component units. Further information regarding the component units can be found in the Summary of Significant Accounting Policies in Note 1 – Description of Business and Summary of Significant Accounting Policies, (a) Financial Reporting Entity, and throughout various other Notes to the Financial Statements. Separate financial statements for the Emergency Telephone Systems Board are not issued. Complete financial statements of the Public Building Commission can be obtained from the McLean County Administrator's Office.

## **Fund Financial Statements**

A Fund is defined as a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. McLean County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of McLean County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary funds are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

## **Governmental Funds**

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances present a separate column of financial data for the General Fund, which is considered to be major fund, based on criteria established by GASB Statement #34. Data from the remaining governmental funds are combined into a single, aggregated presentation. The governmental fund financial statements can be found immediately following the government-wide financial statements. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements, outside of the basic financial statements.

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements' use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. This information can be useful in evaluating County government's near-term financing requirements in comparison to near-term resources available.

The focus of governmental fund financial statements is narrower than that of government-wide financial statements. Therefore, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide reconciliation to the governmental activities column in the government-wide statements.

The McLean County Board maintains budgetary controls over the County's operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the Combined Annual Appropriation and Budget Ordinance adopted by the McLean County Board. The annual budgets for governmental funds are established in accordance with State law and are adopted on a Fund level, except for the General Fund, which is adopted on a departmental level. Personnel services are budgeted by full-time equivalent positions. Capital expenditures are budgeted and approved on an item by item basis within each department and fund. A budgetary comparison statement is provided for the General Fund and all Special Revenue Funds to show compliance with the budget.

## **Proprietary Funds**

There are two types of Proprietary Funds – Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County's sole enterprise fund is the McLean County Nursing Home. Internal Service Funds accumulate and allocate costs internally among the County's various functions. The County uses an Internal Service Fund to account for the purchase and restocking of office supplies, which are used and expensed to the County departments. The revenues and expenses of the Internal Service Funds that are duplicated in other funds through allocations are eliminated in the government-wide statements, with the remaining balances included in the governmental activities column.

The Proprietary Fund statements follow the governmental fund statements in this report. Comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-wide Statement of Net Assets, the total net assets agree and therefore require no reconciliation. Comparing the total assets and total liabilities between the two statements results in slightly different amounts. This difference results because the "internal balances" line on the government-wide statement combines the "due from other funds" (asset) and "due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

## **Fiduciary Funds**

Fiduciary Funds are used to account for resources held for the benefit of parties outside of McLean County government. Fiduciary funds are not reflected in the government-wide financial statement since the resources of these funds are not available to support McLean County's own programs and services. The accounting methods used for fiduciary funds are similar to the methods used for proprietary funds.

McLean County maintains two types of fiduciary funds: (1) Private Purpose Trust Funds and (2) Agency Funds. The fiduciary fund financial statements can be found following the proprietary fund financial statements.

## **Notes to the Financial Statements**

The Notes to the Financial Statements provide additional information that helps the reader gain a more complete understanding of the data contained in the government-wide and fund financial statements. The Notes to the Financial Statements can be found immediately following the basic financial statements in this document.

## **Government-wide Financial Analysis**

### **Statement of Net Assets**

The Statement of Net Assets may serve over time as a useful indicator of McLean County's financial position. As of December 31, 2006, McLean County's net assets total \$117,234,223. In accordance with the GASB Statement #34 reporting standards, this report includes audited previous year comparable data.

As of December 31, 2006, McLean County's total assets are \$168,871,400. Of this total, \$101,892,630 is accounted for by Capital Assets, which includes infrastructure and construction in progress. Prior to the implementation of GASB Statement #34, McLean County has not included infrastructure (roads, bridges, drainage structures) in capital asset reporting for governmental activities. Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by GASB Statement #34. McLean County defines infrastructure assets as any asset with an initial, individual cost of more than \$250,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.



The following table illustrates the condensed Government-wide Statement of Net Assets:

**McLean County, Illinois  
Statement of Net Assets**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Current Assets and Long-term Receivable	\$ 60,433,770	\$ 56,144,625	\$ 6,545,000	\$ 5,304,274	\$ 66,978,770	\$ 61,448,899
Capital Assets and Construction in Progress (Net of Depreciation)	<u>100,574,513</u>	<u>86,764,727</u>	<u>1,318,117</u>	<u>1,418,772</u>	<u>101,892,630</u>	<u>88,183,499</u>
Total Assets	<u>161,008,283</u>	<u>142,909,352</u>	<u>7,863,117</u>	<u>6,723,046</u>	<u>168,871,400</u>	<u>149,632,398</u>
Current Liabilities	35,543,792	33,463,213	609,040	327,411	36,152,832	33,790,624
Noncurrent Liabilities	<u>15,292,480</u>	<u>8,232,084</u>	<u>191,865</u>	<u>211,194</u>	<u>15,484,345</u>	<u>8,443,278</u>
Total Liabilities	<u>50,836,272</u>	<u>41,695,297</u>	<u>800,905</u>	<u>538,605</u>	<u>51,637,177</u>	<u>42,233,902</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	83,945,122	77,921,833	1,318,117	1,418,772	85,263,239	79,340,605
Unrestricted Assets	<u>26,226,889</u>	<u>23,292,222</u>	<u>5,744,095</u>	<u>4,765,669</u>	<u>31,970,984</u>	<u>28,057,891</u>
<b>Total Net Assets</b>	<u>\$ 110,172,011</u>	<u>\$ 101,214,055</u>	<u>\$ 7,062,212</u>	<u>\$ 6,184,441</u>	<u>\$ 117,234,223</u>	<u>\$ 107,398,496</u>

The following exhibit shows the total revenues and expenditures for McLean County's Primary Government activities and the two Component Units:

**McLean County, Illinois  
Statement of Activities**

		<u>Governmental Activities</u>	
		<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<b>REVENUES</b>			
Program Revenues:			
Charges for Services		\$ 18,762,431	\$ 18,070,100
Operating Grants and Contributions		5,554,462	6,419,816
Capital Grants		2,650,690	1,895,045
General Revenues:			
Taxes		41,700,321	40,290,174
Unrestricted Interest Earnings		1,586,217	1,057,908
Other		<u>358,330</u>	<u>280,406</u>
Total Revenues		<u>70,612,451</u>	<u>68,013,449</u>
<b>EXPENSES</b>			
Governmental Activities:			
General Government		14,857,530	13,618,731
Public Safety		27,749,373	25,719,553
Highways and Streets		9,418,840	11,845,273
Health and Welfare		7,528,879	7,225,898
Culture and Recreation		1,062,399	997,470
Interest Expense		<u>456,881</u>	<u>631,046</u>
Total Governmental Activities		61,073,902	60,037,971
Business-type Activities:			
Health and Welfare		<u>-</u>	<u>-</u>
Total Expenses		<u>61,073,902</u>	<u>60,037,971</u>
Excess/(Deficiency) of Revenues over Expenses Before Extraordinary Items and Transfers		9,538,549	7,975,478
Transfers		<u>(580,593)</u>	<u>(488,484)</u>
Change in Net Assets		8,957,956	7,486,994
<b>NET ASSETS</b>			
Beginning of Year		<u>101,214,055</u>	<u>93,727,061</u>
End of Year		<u>\$ 110,172,011</u>	<u>\$ 101,214,055</u>

Primary Government				Component Units			
Business-type Activities		Total Primary Government		Emergency Telephone System Board		Public Building Commission	
December 31,		December 31,		December 31,		December 31,	
2006	2005	2006	2005	2006	2005	2006	2005
\$ 6,802,378	\$ 5,893,141	\$ 25,564,809	\$ 23,963,241	\$ 1,679,381	\$ 1,764,696	\$ 5,296,901	\$ 4,420,025
-	-	5,554,462	6,419,816	-	-	-	-
-	-	2,650,690	1,895,045	-	2,200,000	-	-
-	-	41,700,321	40,290,174	-	-	-	-
251,078	137,404	1,837,295	1,195,312	31,482	36,939	172,660	50,883
60,105	58,747	418,435	339,153	206,000	-	-	-
<u>7,113,561</u>	<u>6,089,292</u>	<u>77,726,012</u>	<u>74,102,741</u>	<u>1,916,863</u>	<u>4,001,635</u>	<u>5,469,561</u>	<u>4,470,908</u>
-	-	14,857,530	13,618,731	-	-	3,590,228	4,900,462
-	-	27,749,373	25,719,553	1,636,267	4,815,585	-	-
-	-	9,418,840	11,845,273	-	-	-	-
-	-	7,528,879	7,225,898	-	-	-	-
-	-	1,062,399	997,470	-	-	-	-
-	-	456,881	631,046	-	-	-	-
-	-	61,073,902	60,037,971	1,636,267	4,815,585	3,590,228	4,900,462
<u>6,816,383</u>	<u>6,010,748</u>	<u>6,816,383</u>	<u>6,010,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>6,816,383</u>	<u>6,010,748</u>	<u>67,890,285</u>	<u>66,048,719</u>	<u>1,636,267</u>	<u>4,815,585</u>	<u>3,590,228</u>	<u>4,900,462</u>
297,178	78,544	9,835,727	8,054,022	280,596	(813,950)	1,879,333	(429,554)
<u>580,593</u>	<u>488,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
877,771	567,028	9,835,727	8,054,022	280,596	(813,950)	1,879,333	(429,554)
<u>6,184,441</u>	<u>5,617,413</u>	<u>107,398,496</u>	<u>99,344,474</u>	<u>2,071,594</u>	<u>2,885,544</u>	<u>7,587,342</u>	<u>8,016,896</u>
<u>\$ 7,062,212</u>	<u>\$ 6,184,441</u>	<u>\$ 117,234,223</u>	<u>\$ 107,398,496</u>	<u>\$ 2,352,190</u>	<u>\$ 2,071,594</u>	<u>\$ 9,466,675</u>	<u>\$ 7,587,342</u>

Total revenues for McLean County's Primary Government were \$77,726,012, in fiscal year 2006. Governmental activities generated \$70,612,451 (91%), while the Business-type activities generated \$7,113,561 (9%). Total revenues were 5% higher than the prior year's total of \$74,102,741. Within the governmental activities, tax revenues accounted for \$41,700,321 or 54% of the total revenue sources. Tax revenues increased \$1,410,147 over the prior year. Operating grants and contributions accounted for \$5,554,462 in revenues. This is a decrease of \$865,354 over the prior year. For the Governmental Activities, Charges for Services accounted for \$18,762,431 in revenues or 27% of the total revenue sources. Charges for Services revenues increased \$692,331 over the prior year. The balance of revenues were provided to the governmental activities by miscellaneous other revenues and unrestricted interest earnings.

Within the Business-type activities, total revenues were \$7,113,561 in fiscal year 2006. Total revenues for the Business-type activity increased \$1,025,269 over the prior year. Charges for services accounted for \$6,802,378 in revenues or 96% of the total revenue sources. This reflects an increase of \$909,237 over the prior year. The increase in the Charges for Services revenue in fiscal year 2006 is attributable to an increase in the average monthly census of residents at the McLean County Nursing Home. The balance of revenues for the Business-type activities were provided by unrestricted interest earnings, miscellaneous revenues, and an interfund transfer from the Illinois Municipal Retirement Fund (the "I.M.R.F.") and the Social Security Fund to cover the difference between Medicare and Medicaid cost reimbursement and the actual cost of the County's pension contributions to I.M.R.F. and Social Security.

For year-end as of December 31, 2006, total expenditures for the Primary Government totaled \$67,890,285. Within the Governmental activities, the total expenditures in fiscal year 2006 totaled \$61,073,902, which accounts for 90% of the total expenses. The largest program expenditures within the governmental activities were for Public Safety and General Government. In fiscal year 2006, McLean County spent \$27,749,373 on Public Safety programs and services. This represents 45% of the total expenditures for governmental activities. Expenditures for Public Safety programs and services increased \$2,029,820 over the prior year. Expenses for the highways and streets program category decreased from \$11,845,273 in fiscal year 2005 to \$9,418,840 in fiscal year 2006. General government expenditures account for \$14,857,530 or 24% of the total expenses for governmental activities. Health and welfare expenditures totaled \$7,528,879, which is an increase of \$302,981 over the prior year. The balance of expenditures for Governmental activities was for culture and recreation and interest expense.

For the Business-type activities, total expenditures in fiscal 2006 for the County's Nursing Home totaled \$6,816,383. Expenditures for the County's Nursing Home increased \$805,635 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2006.

**Governmental Activities:**

	<b><u>Expenditures as of 12/31/2006</u></b>	<b><u>% of Total</u></b>	<b><u>Expenditures as of 12/31/2005</u></b>	<b><u>% of Total</u></b>	<b><u>Net Change</u></b>
General Government	\$ 14,857,530	21.89%	\$ 13,618,731	20.62%	\$ 1,238,799
Public Safety	27,749,373	40.87%	25,719,553	38.94%	2,029,820
Highways and Streets	9,418,840	13.87%	11,845,273	17.93%	(2,426,433)
Health and Welfare	7,528,879	11.09%	7,225,898	10.94%	302,981
Culture and Recreation	1,062,399	1.57%	997,470	1.51%	64,929
Interest Expense	456,881	0.67%	631,046	0.96%	(174,165)
	\$ 61,073,902		\$ 60,037,971		\$ 1,035,931
Business-type Activities					
Health and Welfare	6,816,383	10.04%	6,010,748	9.10%	805,635
Total Primary Government	\$ 67,890,285	100.00%	\$ 66,048,719	100.00%	\$ 1,841,566

**Financial Analysis of the County's Funds**

As noted earlier in this analysis, McLean County uses Fund Accounting to insure and document compliance with statutory and governmental accounting principles and standards. The following financial analysis of the County's governmental and proprietary funds is presented to illustrate the financial condition of these funds as of December 31, 2006.

**Governmental Funds Balance Sheet Analysis**

Pursuant to GASB Statement #34, the General Fund is the County's major fund. The General Fund accounts for 38% of the total governmental fund assets and 41% of the total governmental fund balance. The other governmental funds (the County's Special Revenue Funds) account for 62% of the governmental fund assets and 59% of the total governmental fund balance.

The focus of McLean County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. The County's unreserved fund balance can serve as a useful financial indicator of the County's financial condition at the end of the fiscal year. As of December 31, 2006, the County's governmental funds reported a combined fund balance of \$27,176,882.

The General Fund is the chief operating fund of County government. On December 31, 2006, the General Fund reported an unrestricted fund balance of \$11,264,567. Total assets in the General Fund amounted to \$22,935,875. Total assets in the General Fund increased \$1,880,889 over the prior year.

## Governmental Funds - Revenue and Expenditure Analysis

The following table lists the total revenues and expenditures for the Governmental Funds as of December 31, 2006:

### McLean County, Illinois Statement of Revenues, Expenditures, and Changes in Fund Balances

	<u>General Fund</u>		<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<b>REVENUES</b>						
General Property Taxes	\$ 9,395,546	\$ 8,978,597	\$ 18,077,028	\$ 17,129,563	\$ 27,472,574	\$ 26,108,160
Other Taxes	8,846,599	8,658,516	100,000	33,858	8,946,599	8,692,374
Licenses, Permits, Fees, and Fines	5,794,567	5,328,511	2,316,756	2,049,230	8,111,323	7,377,741
Intergovernmental	3,015,113	2,522,426	10,480,491	11,828,515	13,495,604	14,350,941
Charges for Services	5,443,641	5,483,895	2,134,576	1,956,325	7,578,217	7,440,220
Maintenance Contracts	2,615,721	2,673,256	-	-	2,615,721	2,673,256
Interest	1,361,397	923,491	224,820	134,417	1,586,217	1,057,908
Miscellaneous	84,468	46,133	129,656	43,316	214,124	89,449
Total Revenues	<u>36,557,052</u>	<u>34,614,825</u>	<u>33,463,327</u>	<u>33,175,224</u>	<u>70,020,379</u>	<u>67,790,049</u>
<b>EXPENDITURES</b>						
Current:						
General Government	15,995,965	14,570,785	6,730,600	5,872,785	22,726,565	20,443,570
Public Safety	17,461,910	16,316,823	4,705,801	4,709,353	22,167,711	21,026,176
Highways and Streets	-	-	7,261,082	7,543,770	7,261,082	7,543,770
Health and Welfare	-	-	6,530,572	6,318,468	6,530,572	6,318,468
Culture and Recreation	443,564	401,517	537,171	509,809	980,735	911,326
Capital Outlay	755,020	558,459	4,066,967	3,863,382	4,821,987	4,421,841
Debt Service	236,711	546,876	2,526,926	2,525,171	2,763,637	3,072,047
Total Expenditures	<u>34,893,170</u>	<u>32,394,460</u>	<u>32,359,119</u>	<u>31,342,738</u>	<u>67,252,289</u>	<u>63,737,198</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>1,663,882</u>	<u>2,220,365</u>	<u>1,104,208</u>	<u>1,832,486</u>	<u>2,768,090</u>	<u>4,052,851</u>
<b>OTHER FINANCING SOURCES</b>						
Transfers In	562,120	748,668	713,736	1,319,182	1,275,856	2,067,850
Proceeds from Capital Lease	26,485	251,769	49,918	16,490	76,403	268,259
Proceeds from Sale of Assets	5,344	285	4,950	10,125	10,294	10,410
Transfers Out	(633,953)	(578,602)	(1,222,496)	(1,977,732)	(1,856,449)	(2,556,334)
Total Other Financing Sources (Uses)	<u>(40,004)</u>	<u>422,120</u>	<u>(453,892)</u>	<u>(631,935)</u>	<u>(493,896)</u>	<u>(209,815)</u>
Net Change in Fund Balance	<u>1,623,878</u>	<u>2,642,485</u>	<u>650,316</u>	<u>1,200,551</u>	<u>2,274,194</u>	<u>3,843,036</u>
<b>FUND BALANCE</b>						
Beginning of Year	<u>9,640,689</u>	<u>6,998,204</u>	<u>15,261,999</u>	<u>14,061,448</u>	<u>24,902,688</u>	<u>21,059,652</u>
End of Year	<u>\$ 11,264,567</u>	<u>\$ 9,640,689</u>	<u>\$ 15,912,315</u>	<u>\$ 15,261,999</u>	<u>\$ 27,176,882</u>	<u>\$ 24,902,688</u>

The change in Fund Balance for the General Fund was an increase of \$1,623,878. This excess is largely attributable to a significant increase in intergovernmental revenue received from the State of Illinois (Retailers' Occupation Tax, Income Tax, and Personal Property Replacement Tax), an increase in interest earned on investments and a significant increase in fee revenues from the Horizon Wind Farm project in eastern McLean County.

#### General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, which includes the Tort Judgment Fund in the Combined Annual Financial Report as of December 31, 2006, is the increase in the General Government, Public Safety and Capital Outlay expenditures. The increases in the General Government and Public Safety expenditures are attributable to increased Contractual Services expenditures. As noted in the Capital Outlay expense category, at year-end, the County's actual expenditures totaled \$755,020, an increase of \$413,020 over the adopted budget of \$342,000. The increase in the Capital Outlay expenses is attributable to capital maintenance and repair projects in fiscal year 2006.

As of December 31, 2006, the actual revenues in the General Account totaled \$32,927,237. Actual revenues exceeded the adopted budget figure of \$29,953,931. In the category of Other Taxes, actual revenues totaled \$8,846,599, which is \$1,011,150 higher than the adopted budget figure of \$7,835,449. Licenses, permits, fees and fines totaled \$5,794,567, which exceeded the adopted budget figure of \$5,352,550 by \$442,017. Under the category of Maintenance Contracts, actual revenues totaled \$2,615,721, which was \$64,046 less than the adopted budget figure of \$2,679,767.

At year-end, the actual expenditures in the General Fund were 3.4% higher than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$12,339,879, which is \$479,501 higher than the adopted budget appropriation of \$11,860,378. In the category of Public Safety, the actual expenditures totaled \$17,461,910, which is \$148,647 higher than the adopted budget appropriation of \$17,313,263. In the category of Culture and Recreation, the actual expenditures totaled \$443,564, which is \$21,059 less than the adopted budget appropriation of \$464,623. The following table shows the changes between the original adopted budget and the final actual revenues and expenditures in the General Fund as of December 31, 2006.



**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2006**

	<b>General Fund</b>			
	<b><u>Original Budget</u></b>	<b><u>Final as Amended</u></b>	<b><u>Actual Year-End</u></b>	<b><u>Difference Original Vs. Actual</u></b>
<b>REVENUES</b>				
General Property Taxes	\$ 9,376,259	\$ 9,376,259	\$ 9,395,546	\$ 19,287
Other Taxes	7,835,449	7,835,449	8,846,599	1,011,150
Licenses, Permits, Fees, and Fines	5,352,550	5,352,550	5,794,567	442,017
Intergovernmental	2,283,140	2,287,116	3,015,113	731,973
Charges for Services	1,736,328	1,736,328	1,839,406	103,078
Maintenance Contracts	2,679,767	2,679,767	2,615,721	(64,046)
Interest	679,250	679,250	1,335,817	656,567
Miscellaneous	11,188	13,388	84,468	73,280
Total Revenues	<u>29,953,931</u>	<u>29,960,107</u>	<u>32,927,237</u>	<u>2,973,306</u>
<b>EXPENDITURES</b>				
Current Operating				
General Government	11,860,378	12,096,858	12,339,879	(479,501)
Public Safety	17,313,263	17,341,288	17,461,910	(148,647)
Culture and Recreation	464,623	464,623	443,564	21,059
Capital Outlay	342,000	958,995	755,020	(413,020)
Debt Service	225,743	225,743	236,711	(10,968)
Total Expenditures	<u>30,206,007</u>	<u>31,087,507</u>	<u>31,237,084</u>	<u>(1,031,077)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(252,076)</u>	<u>(1,127,400)</u>	<u>1,690,153</u>	<u>1,942,229</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfer In	746,791	746,791	562,120	(184,671)
Proceeds from Capital Lease	-	-	26,485	26,485
Proceeds from Disposition of Capital Assets	-	-	5,344	5,344
Operating Transfers Out	<u>(495,815)</u>	<u>(495,815)</u>	<u>(633,953)</u>	<u>(138,138)</u>
Total Other Financing Sources	<u>250,976</u>	<u>250,976</u>	<u>(40,004)</u>	<u>(290,980)</u>
Net Change in Fund Balance	<u>\$ (1,100)</u>	<u>\$ (876,424)</u>	<u>1,650,149</u>	<u>\$ 1,651,249</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			708,455	
<b>FUND BALANCE</b>				
Beginning of Year			<u>8,905,963</u>	
End of Year			<u>\$ 11,264,567</u>	

## Capital Assets and Debt Administration

McLean County's total investment in capital assets, including construction in progress, for its governmental and business-type activities as of December 31, 2006, amounts to \$101,892,630, net of accumulated depreciation. The investment in capital assets includes land, buildings, machinery and equipment, system improvements, park facilities, infrastructure and construction in progress on buildings and systems. Below is a brief listing of the major capital asset events during fiscal year 2006:

A variety of infrastructure projects including County highway construction and maintenance and bridge and culvert repair and replacement were ongoing throughout the year. Infrastructure capital asset additions in 2006 amounted to \$3,464,920.

Vehicles, highway trucks and construction equipment were added in 2006 as either new or replacement equipment at a cost of \$1,009,406.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2006, the Statement of Net Assets included \$38,843,683 as the amount for capital leases, net after accumulated depreciation.

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for certain governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of the governmental entity and are backed by the full faith and credit of the governmental entity. McLean County has entered into four outstanding lease agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities. The following table summarizes the annual debt service requirements to maturity for all of the County's capital lease obligations payable to the Public Building Commission.

**Capital Lease Obligations Payable to Public Building Commission**

<b>Year ending December 31</b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Other</u></b>	<b><u>Total</u></b>
2007	\$ 2,274,488	\$ 264,366	\$ 68,840	\$ 2,607,694
2008	1,693,259	314,975	168,847	2,177,081
2009	1,639,854	362,470	174,757	2,177,081
2010	1,602,598	408,527	165,957	2,177,082
2011	1,554,034	453,433	169,614	2,177,081
2012-2016	5,757,457	2,210,843	713,130	8,681,430
2017-2021	1,630,000	248,919	159,046	2,037,965
2022-2026	<u>100,000</u>	<u>5,000</u>	<u>9,500</u>	<u>114,500</u>
<b>TOTAL</b>	<b><u>\$ 16,251,690</u></b>	<b><u>\$ 4,268,533</u></b>	<b><u>\$ 1,629,691</u></b>	<b><u>\$ 22,149,914</u></b>

Additional information on McLean County's long-term debt can be found in Note 8 on pages 33 - 37 of this report.

## **Enterprise Fund – Net Assets Analysis**

The McLean County Nursing Home is the County's only enterprise fund. The following table reflects the Proprietary Fund Statement of Net Assets for the fiscal year ending December 31, 2006.

**Proprietary Fund - McLean County Nursing Home  
Business-Type Activities - Enterprise Fund  
Statement of Net Assets**

	As of December 31, <u>2006</u>	As of December 31, <u>2005</u>	Net Change <u>2005 to 2006</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Deposits	\$ 5,552,418	\$ 4,802,038	\$ 750,380
Receivables:			
State of Illinois	920,976	426,747	494,229
Accounts	32,674	72,114	(39,440)
Other	164,701	97,507	67,194
Due from Other Funds	-	4,983	(4,983)
Inventories	47,006	43,168	3,838
Other Assets	<u>20,753</u>	<u>20,545</u>	<u>208</u>
Total Current Assets	<u>6,738,528</u>	<u>5,467,102</u>	<u>1,271,426</u>
<b>NONCURRENT ASSETS</b>			
Property, Plant, and Equipment	5,157,513	5,155,748	1,765
Less Accumulated Depreciation	<u>(3,839,396)</u>	<u>(3,736,976)</u>	<u>(102,420)</u>
Total Noncurrent Assets	<u>1,318,117</u>	<u>1,418,772</u>	<u>(100,655)</u>
 Total Assets	 <u>8,056,645</u>	 <u>6,885,874</u>	 <u>1,170,771</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	168,183	152,085	16,098
Due to Individuals and Other Governmental Entities	25,878	24,282	1,596
Due to State of Illinois	265,480	16,202	249,278
Due to Other Funds	193,528	162,828	30,700
Due to Fiduciary Funds	<u>149,499</u>	<u>134,842</u>	<u>14,657</u>
Total Current Liabilities	802,568	490,239	312,329
<b>NONCURRENT LIABILITIES</b>			
Accrued Compensated Absences	<u>191,865</u>	<u>211,194</u>	<u>(19,329)</u>
 Total Liabilities	 <u>994,433</u>	 <u>701,433</u>	 <u>293,000</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	1,318,117	1,418,772	(100,655)
Unrestricted	<u>5,744,095</u>	<u>4,765,669</u>	<u>978,426</u>
<b>TOTAL NET ASSETS</b>	 <u>\$ 7,062,212</u>	 <u>\$ 6,184,441</u>	 <u>\$ 877,771</u>

As of December 31, 2006, the County's enterprise fund reported total net assets of \$7,062,212. At year-end, the total net assets of the County's enterprise fund increased \$877,771 over the prior year. Of this total, \$1,318,117 is accounted for by investment in capital assets, net of related debt. The balance of \$5,744,095 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$978,426 over the prior year.

The following table presents the Statement of Revenues, Expenditures, and Changes in Net Assets for the County's proprietary fund.

**Proprietary Fund - Enterprise Fund - McLean County Nursing Home**  
**Statement of Revenues, Expenditures, and Changes in Net Assets**

	Year Ended December 31, <u>2006</u>	Year Ended December 31, <u>2005</u>	Net Change <u>2005 to 2006</u>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 6,802,378	\$ 5,893,141	\$ 909,237
Miscellaneous	<u>60,105</u>	<u>58,747</u>	<u>1,358</u>
Total Operating Revenues	<u>6,862,483</u>	<u>5,951,888</u>	<u>910,595</u>
<b>OPERATING EXPENSES</b>			
Personal Services	4,565,437	4,328,768	236,669
Contractual Services	1,083,366	589,156	494,210
Supplies	358,936	310,913	48,023
Food	316,209	304,272	11,937
Utilities	272,475	287,601	(15,126)
Repairs and Maintenance	27,975	9,923	18,052
Loss on Asset Disposal	7,876	-	7,876
Depreciation	<u>184,109</u>	<u>180,115</u>	<u>3,994</u>
Total Operating Expenses	<u>6,816,383</u>	<u>6,010,748</u>	<u>805,635</u>
Operating Income/(Loss)	46,100	(58,860)	104,960
<b>NONOPERATING REVENUES</b>			
Interest	<u>251,078</u>	<u>137,404</u>	<u>113,674</u>
Income before Operating Transfers	297,178	78,544	218,634
<b>OPERATING TRANSFERS IN</b>	<u>580,593</u>	<u>488,484</u>	<u>92,109</u>
<b>NET INCOME</b>	877,771	567,028	310,743
<b>NET ASSETS</b>			
Beginning of Year	<u>6,184,441</u>	<u>5,617,413</u>	<u>567,028</u>
End of Year	<u><u>\$ 7,062,212</u></u>	<u><u>\$ 6,184,441</u></u>	<u><u>\$ 877,771</u></u>

Charges for services provided by the County Nursing Home totaled \$6,802,378 and accounted for 99% of the total operating expenses. Charges for services revenue increased \$909,237 from the prior year. This increase is largely attributable to the higher average monthly census. The total operating expenses were 99% of the total operating revenues for fiscal year 2006. For fiscal year 2006, the total operating expenses were \$6,816,383. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2006 with net income of \$877,771. The end of the year net assets increased from \$6,184,441 as of December 31, 2005, to \$7,062,212 as of December 31, 2006.

Of the total spent to operate the Nursing Home, 67% was spent on personal services, 16% was spent on contractual services, 10% was spent on food and supplies, 4% was spent on utilities and repairs and maintenance, and 3% was accounted for by annual depreciation on capital assets and loss on asset disposal.

### **Economic Factors**

McLean County continues to see substantial growth in real estate developments with significant growth in residential subdivisions in Bloomington and Normal. One indicator of the economic growth is the increase in McLean County's equalized assessed valuation. For property tax year 2005, the County's equalized assessed valuation totaled \$3,223,323,458. For property tax year 2006, the County's equalized assessed valuation totaled \$3,382,503,012, an increase of \$159,179,554 or 4.9% higher than the prior year.

New commercial, retail, and recreational developments have been approved for both downtown Bloomington and Normal. In downtown Normal, construction of new office and first floor retail space continues. The redevelopment plan for downtown Normal includes a Multi-Modal Transportation Center. The Town continues to seek federal funding for this facility. The Children's Discovery Museum and a new Marriott Hotel and Conference Center are the two primary anchors for the revitalized downtown area. Two new commercial office buildings are planned near the center of the downtown. The Bank of Illinois is building a new four-story office building that will house the Bank's operations and offer high-end office space for lease. Four large retail developments have been constructed in Normal. The Shoppes at College Hills, an outdoor, life-style shopping mall, opened in the fall of 2005. New development continues with the construction of a new Hampton Inn and Suites on the southwest corner of this property. Logan's Road House opened a new restaurant on the southeast corner of this property. DESTIHL, a restaurant and micro-brewery, announced plans to build immediately north of the Hampton Inn and Suites. Retail development continues with the completion of a new Home Depot Store on north Veterans Parkway. Home Depot opened in the summer of 2006. Meijer completed construction on a 207,000 square foot retail and full-service grocery store on College Avenue. A new retail shopping center including a Schnuck's grocery store, several restaurants and a multi-screen movie complex has been approved north of Illinois State University and near Interstate 55. Candlewood Suites Extended Stay Hotel is under construction in northeast Normal across from the recently completed Meijer's.



In Bloomington, a new 7,000 seat downtown coliseum and adjacent parking deck opened in April, 2006. The U.S. Cellular Coliseum will host an indoor arena football league team and a Class A minor league hockey team. In addition, the Coliseum will offer a new entertainment venue for the community with variety shows, concerts, and other special events. The opening of the Coliseum is expected to further the redevelopment and investment in the downtown area. The interior renovation of the Bloomington Center for the Performing Arts was completed. Work continues on the development of a new cultural district on the north end of the downtown. Bloomington continues to attract residential development to the downtown area. In 2005, work began to convert the Ensenberger Building, a former retail furniture store, to upscale downtown condominium units. New residential subdivisions continue to be built on Bloomington's east side. During 2005, the first residential subdivision to be built east of Towanda Barnes Road was started. Another new residential subdivision has been approved on the north side of Route 9 just east of Towanda Barnes Road. Bloomington's growth on the east side expanded with the annexation of property along Ireland Grove Road east of Towanda Barnes Road for a new residential subdivision. Residential developments on the east side have been accompanied by new commercial investments. A new Holiday Inn is under construction on Route 9 east across the street from the main entrance to the Central Illinois Regional Airport. Adjacent to the new Holiday Inn will be a J. Buck's Restaurant. Near the intersection of Towanda-Barnes Road and GE Road, a new Sleep Inn Hotel with a Conference Center is currently under construction. Along Ireland Grove Road immediately west of Towanda-Barnes Road, new commercial and retail development is planned. With the completion and licensing of a new sanitary system treatment plant south of Bloomington, it is expected that residential and commercial development along and east of Towanda Barnes will continue in the near future. Proposed new development on the west side of Bloomington includes a new multi-screen theater complex.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant at reduced capacity. Mitsubishi Motors Manufacturing reported a return to profitability in the last quarterly report. Even with a reduction in manufacturing jobs, McLean County continues to report one of the lowest unemployment rates in the State.

The County Board approved a Special Use permit for the construction of a Wind Farm to be constructed in eastern McLean County near Arrowsmith. Construction of 120 wind turbines in Phase I is expected to be completed before June 1, 2007. Phase II construction will begin in June, 2007 and is expected to be completed before the end of the year. The 240 wind towers will have the capacity to generate 400 megawatts of electricity. When fully operational, this new Wind Farm will be one of the largest facilities of its kind in the United States.

A second Wind Farm is planned northeast of Normal along the Interstate 74 corridor near Carlock. The County Board has approved a Special Use Permit for the construction of 100 wind turbines.

The City of Chenoa recently announced plans for a new warehouse/assembly facility to be built near the interchange of Interstate 55 and U.S. Highway 24. In addition to the warehouse/assembly facility, Chenoa has also announced plans for the construction of an ethanol plant.

The County's overall economic growth and development contributes to the increased demand for new or expanded programs and services that exceed the County's statutory authority to generate new revenue or to increase existing revenues. In addition, recent changes in State law have increased County Government's share of the total pension contribution for law enforcement personnel. Therefore, the County's governmental funds must continue to hold the line on spending, in order to maintain existing programs and services while facing increasing personnel costs and employee health insurance costs.

### **Requests for Information**

This financial report is designed to provide a general overview of McLean County's financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Administrator, P.O. Box 2400, Bloomington, Illinois 61702-2400.

**McLEAN COUNTY, ILLINOIS**

**STATEMENT OF NET ASSETS**

**December 31, 2006**

ASSETS	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Emergency Telephone System Board</u>	<u>Public Building Commission</u>
<b>CURRENT ASSETS</b>					
Cash and investments	\$ 25,234,058	\$ 5,552,418	\$ 30,786,476	\$ 977,101	\$ 15,930,544
Receivables:					
State of Illinois	2,923,271	920,976	3,844,247	119,124	-
General property taxes	27,951,762	-	27,951,762	-	-
Accounts	947,088	32,674	979,762	219,821	-
Insurance recoveries	1,209,349	-	1,209,349	-	-
Other	233,747	164,701	398,448	106	-
Due from component unit	655,508	-	655,508	-	-
Due from primary government	-	-	-	-	2,163,652
Due from other governments	-	-	-	-	741,092
Internal balances	193,528	(193,528)	-	-	-
Inventories	603,486	47,006	650,492	-	-
Capital leases receivable					
from primary government	-	-	-	-	2,095,000
Capital leases receivable	-	-	-	-	350,000
Other assets	271,973	20,753	292,726	38,973	-
<b>Total current assets</b>	<u>60,223,770</u>	<u>6,545,000</u>	<u>66,768,770</u>	<u>1,355,125</u>	<u>21,280,288</u>
<b>NONCURRENT ASSETS</b>					
Capital leases receivable					
from primary government	-	-	-	-	15,820,784
Capital leases receivable	-	-	-	-	7,667,500
Long-term receivable	210,000	-	210,000	-	332,858
Capital assets:					
Not being depreciated	15,299,504	15,000	15,314,504	-	-
Net of accumulated depreciation	85,275,009	1,303,117	86,578,126	1,204,885	-
<b>Total capital assets</b>	<u>100,574,513</u>	<u>1,318,117</u>	<u>101,892,630</u>	<u>1,204,885</u>	<u>-</u>
<b>Total noncurrent assets</b>	<u>100,784,513</u>	<u>1,318,117</u>	<u>102,102,630</u>	<u>1,204,885</u>	<u>23,821,142</u>
<b>TOTAL ASSETS</b>	<u>161,008,283</u>	<u>7,863,117</u>	<u>168,871,400</u>	<u>2,560,010</u>	<u>45,101,430</u>

LIABILITIES AND NET ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 2,311,346	\$ 168,183	\$ 2,479,529	\$ 202,512	\$ 1,006,871
Due to primary government	-	-	-	3,647	-
Unearned revenue - property taxes	27,951,762	-	27,951,762	-	35,000
Unearned revenue - other	228,288	-	228,288	-	-
Due to individuals and other governmental entities	218,684	25,878	244,562	-	8,378,289
Due to State of Illinois	22,410	265,480	287,890	-	-
Due to others	934,087	149,499	1,083,586	635	-
Accrued interest payable	54,541	-	54,541	-	369,631
Accrued compensated absences	54,000	-	54,000	-	-
Claims payable	1,345,311	-	1,345,311	-	-
Capital lease obligations	148,875	-	148,875	865	-
Capital lease obligations - component unit	2,274,488	-	2,274,488	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	2,410,000
Total current liabilities	35,543,792	609,040	36,152,832	207,659	12,199,791
<b>NONCURRENT LIABILITIES</b>					
Deferred revenue	-	-	-	-	210,000
Accrued compensated absences	1,086,452	191,865	1,278,317	161	-
Capital lease obligations	228,826	-	228,826	-	-
Capital lease obligations - component unit	13,977,202	-	13,977,202	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	23,224,964
Total noncurrent liabilities	15,292,480	191,865	15,484,345	161	23,434,964
<b>TOTAL LIABILITIES</b>	50,836,272	800,905	51,637,177	207,820	35,634,755
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	83,945,122	1,318,117	85,263,239	1,204,020	-
Unrestricted	26,226,889	5,744,095	31,970,984	1,148,170	9,466,675
<b>TOTAL NET ASSETS</b>	\$ 110,172,011	\$ 7,062,212	\$ 117,234,223	\$ 2,352,190	\$ 9,466,675

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2006**

	<b>Program Revenues</b>		
	<b><u>Expenses</u></b>	<b><u>Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>
<b>PRIMARY GOVERNMENT</b>			
Governmental activities:			
General government	\$ 14,857,530	\$ 7,094,882	\$ 482,385
Public safety	27,749,373	8,536,891	2,730,337
Highways and streets	9,418,840	1,736,568	-
Health and welfare	7,528,879	1,066,205	2,341,659
Culture and recreation	1,062,399	327,885	81
Interest expense	456,881	-	-
Total governmental activities	61,073,902	18,762,431	5,554,462
Business-type activities:			
Health and welfare	6,816,383	6,802,378	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b><u>\$ 67,890,285</u></b>	<b><u>\$ 25,564,809</u></b>	<b><u>\$ 5,554,462</u></b>
<b>COMPONENT UNITS</b>			
Emergency Telephone System Board	\$ 1,636,267	\$ 1,679,381	\$ -
Public Building Commission	3,590,228	5,296,901	-
<b>TOTAL COMPONENT UNITS</b>	<b><u>\$ 5,226,495</u></b>	<b><u>\$ 6,976,282</u></b>	<b><u>\$ -</u></b>
<b>GENERAL REVENUES</b>			
General property tax			
Motor fuel tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
<b>TRANSFERS</b>			
Total general revenues and transfers			
Change in net assets			
<b>NET ASSETS</b>			
Beginning of year			
End of year			

Net (Expenses) Revenues and Changes in Net Assets					
Capital Grants	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
\$ -	\$ (7,280,263)	\$ -	\$ (7,280,263)	\$ -	\$ -
-	(16,482,145)	-	(16,482,145)	-	-
2,650,690	(5,031,582)	-	(5,031,582)	-	-
-	(4,121,015)	-	(4,121,015)	-	-
-	(734,433)	-	(734,433)	-	-
-	(456,881)	-	(456,881)	-	-
2,650,690	(34,106,319)	-	(34,106,319)	-	-
-	-	(14,005)	(14,005)	-	-
<u>\$ 2,650,690</u>	(34,106,319)	(14,005)	(34,120,324)	-	-
\$ -	-	-	-	43,114	-
-	-	-	-	-	1,706,673
<u>\$ -</u>	-	-	-	43,114	1,706,673
	27,472,574	-	27,472,574	-	-
	5,281,147	-	5,281,147	-	-
	5,812,717	-	5,812,717	-	-
	1,658,652	-	1,658,652	-	-
	1,475,231	-	1,475,231	-	-
	1,586,217	251,078	1,837,295	31,482	172,660
	358,330	60,105	418,435	206,000	-
	(580,593)	580,593	-	-	-
	43,064,275	891,776	43,956,051	237,482	172,660
	8,957,956	877,771	9,835,727	280,596	1,879,333
	101,214,055	6,184,441	107,398,496	2,071,594	7,587,342
<u>\$ 110,172,011</u>	<u>\$ 7,062,212</u>	<u>\$ 117,234,223</u>	<u>\$ 2,352,190</u>	<u>\$ 9,466,675</u>	

The notes to the financial statements are an integral part of this statement.

# McLEAN COUNTY, ILLINOIS

## BALANCE SHEET

### GOVERNMENTAL FUNDS

December 31, 2006

ASSETS	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and investments	\$ 8,542,713	\$ 16,691,345	\$ 25,234,058
Receivables:			
State of Illinois	2,059,393	863,878	2,923,271
General property taxes	9,238,850	18,712,912	27,951,762
Accounts	174,452	982,636	1,157,088
Insurance recoveries	1,209,349	-	1,209,349
Other	191,336	42,411	233,747
Due from other funds	478,863	163,345	642,208
Due from fiduciary funds	38	-	38
Due from component units	655,508	-	655,508
Inventories	113,400	490,086	603,486
Other assets	<u>271,973</u>	<u>-</u>	<u>271,973</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 22,935,875</u></b>	<b><u>\$ 37,946,613</u></b>	<b><u>\$ 60,882,488</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 475,512	\$ 1,835,834	\$ 2,311,346
Unearned revenue - property taxes	9,238,850	18,712,912	27,951,762
Unearned revenue - other	11,601	461,687	473,288
Due to individuals and other governmental entities	194,291	24,393	218,684
Due to State of Illinois	22,410	-	22,410
Due to other funds	-	448,680	448,680
Due to fiduciary funds	383,333	550,792	934,125
Claims payable	<u>1,345,311</u>	<u>-</u>	<u>1,345,311</u>
Total liabilities	<u>11,671,308</u>	<u>22,034,298</u>	<u>33,705,606</u>
<b>FUND BALANCES</b>			
Unrestricted - undesignated reported in:			
General Fund	11,264,567	-	11,264,567
Special Revenue Funds	<u>-</u>	<u>15,912,315</u>	<u>15,912,315</u>
Total fund balances	<u>11,264,567</u>	<u>15,912,315</u>	<u>27,176,882</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 22,935,875</u></b>	<b><u>\$ 37,946,613</u></b>	<b><u>\$ 60,882,488</u></b>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS**

**December 31, 2006**

Total fund balances - governmental funds \$ 27,176,882

Amounts reported for governmental activities in the  
statement of net assets are different because:

Capital assets used in governmental activities are not  
financial resources and therefore are not reported as  
assets in governmental funds. The cost of the assets  
and related accumulated depreciation is:

Cost of capital assets	\$ 126,735,433	
Accumulated depreciation	<u>33,318,119</u>	93,417,314

Capital asset - construction in progress under capital lease		7,157,199
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Long-term receivables not recognized as current resources but are considered unearned revenue until available in the governmental fund statements.		245,000
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Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net assets.		(54,541)
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Long-term liabilities, including bonds payable, are  
not due and payable in the current period and,  
therefore, are not reported as liabilities in the  
governmental funds. Long-term liabilities  
at December 31, 2006 consist of:

Capital lease obligations	377,701	
Capital lease obligations - component unit	16,251,690	
Accrued compensated absences	<u>1,140,452</u>	<u>(17,769,843)</u>

<b>TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 110,172,011</u></b>
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The notes to the financial statements are an integral part of this statement.



**McLEAN COUNTY, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES**

**GOVERNMENTAL FUNDS**

**For the Year Ended December 31, 2006**

	<u><b>General</b></u>	<u><b>Other Governmental Funds</b></u>	<u><b>Total Governmental Funds</b></u>
<b>REVENUES</b>			
General property taxes	\$ 9,395,546	\$ 18,077,028	\$ 27,472,574
Other taxes	8,846,599	100,000	8,946,599
Licenses, permits, fees, and fines	5,794,567	2,316,756	8,111,323
Intergovernmental	3,015,113	10,480,491	13,495,604
Charges for services	5,443,641	2,134,576	7,578,217
Maintenance contracts	2,615,721	-	2,615,721
Interest	1,361,397	224,820	1,586,217
Miscellaneous	84,468	129,656	214,124
Total revenues	<u>36,557,052</u>	<u>33,463,327</u>	<u>70,020,379</u>
<b>EXPENDITURES</b>			
Current:			
General government	15,995,965	6,730,600	22,726,565
Public safety	17,461,910	4,705,801	22,167,711
Highways and streets	-	7,261,082	7,261,082
Health and welfare	-	6,530,572	6,530,572
Culture and recreation	443,564	537,171	980,735
Capital outlay:			
Highways, bridges, and streets	-	3,586,525	3,586,525
Other	755,020	480,442	1,235,462
Debt service	236,711	2,526,926	2,763,637
Total expenditures	<u>34,893,170</u>	<u>32,359,119</u>	<u>67,252,289</u>
Excess of revenues over expenditures	<u>1,663,882</u>	<u>1,104,208</u>	<u>2,768,090</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	562,120	713,736	1,275,856
Proceeds from capital lease	26,485	49,918	76,403
Proceeds from disposition of capital assets	5,344	4,950	10,294
Transfers out	(633,953)	(1,222,496)	(1,856,449)
Total other financing sources (uses)	<u>(40,004)</u>	<u>(453,892)</u>	<u>(493,896)</u>
Net change in fund balances	1,623,878	650,316	2,274,194
<b>FUND BALANCES</b>			
Beginning of year	<u>9,640,689</u>	<u>15,261,999</u>	<u>24,902,688</u>
End of year	<u>\$ 11,264,567</u>	<u>\$ 15,912,315</u>	<u>\$ 27,176,882</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT  
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
WITH THE STATEMENT OF ACTIVITIES

Year Ended December 31, 2006

Total net change in fund balances - governmental funds		\$ 2,274,194
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay/equipment-other	\$ 1,235,461	
Capital outlay-highways, streets, and bridges	3,586,525	
Capital outlay - payroll/contractual services	709,961	
Depreciation expense	<u>(3,621,571)</u>	1,910,376
Additional capital assets acquired by capital grant:		
Infrastructure built by State		2,650,690
Repayment on long-term receivable is recognized in the governmental funds in the current year. Revenue related to the long-term receivable was recognized in the Statement of Activities at the inception of the agreement in a prior year and thereby the revenue recognized in the governmental funds is reversed.		(35,000)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments of capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets.		
Debt issued or incurred:		
Proceeds from capital lease	(76,403)	
Principal reductions:		
Capital lease repayments	137,698	
Capital lease repayments - component unit	<u>2,144,488</u>	2,205,783
Some accrued compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(47,153)
Interest expense on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of activities.		24,095
Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.		
Proceeds on disposition of capital assets	(1,324)	
Loss on disposition of capital assets	<u>(23,705)</u>	<u>(25,029)</u>
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>		<b><u>\$ 8,957,956</u></b>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**

**STATEMENT OF NET ASSETS**

**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUND - NURSING HOME**

**December 31, 2006**

**ASSETS**

**CURRENT ASSETS**

Cash and deposits	\$ 5,552,418
Receivables:	
State of Illinois	920,976
Accounts	32,674
Other	164,701
Inventories	47,006
Other assets	20,753
Total current assets	<u>6,738,528</u>

**NONCURRENT ASSETS**

Property, plant, and equipment	5,157,513
Less accumulated depreciation	<u>(3,839,396)</u>
Total noncurrent assets	<u>1,318,117</u>

**TOTAL ASSETS**

8,056,645

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	168,183
Due to individuals and other governmental entities	25,878
Due to State of Illinois	265,480
Due to other funds	193,528
Due to fiduciary funds	149,499
Total current liabilities	<u>802,568</u>

**NONCURRENT LIABILITIES**

Accrued compensated absences	<u>191,865</u>
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**TOTAL LIABILITIES**

994,433

**NET ASSETS**

Invested in capital assets, net of related debt	1,318,117
Unrestricted	<u>5,744,095</u>

**TOTAL NET ASSETS**

\$ 7,062,212

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS**

**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUND - NURSING HOME**

**Year Ended December 31, 2006**

**OPERATING REVENUES**

Charges for services	\$ 6,802,378
Miscellaneous	<u>60,105</u>
Total operating revenues	<u>6,862,483</u>

**OPERATING EXPENSES**

Personal services	4,565,437
Contractual services	1,083,366
Supplies	358,936
Food	316,209
Utilities	272,475
Repairs and maintenance	27,975
Loss on asset disposal	7,876
Depreciation	<u>184,109</u>
Total operating expenses	<u>6,816,383</u>

Operating gain	46,100
----------------	--------

**NONOPERATING REVENUES**

Interest	<u>251,078</u>
Income before operating transfers	297,178

**TRANSFERS IN**

580,593

**NET INCOME**

877,771

**NET ASSETS**

Beginning of year	<u>6,184,441</u>
End of year	<u>\$ 7,062,212</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS**

**PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUND - NURSING HOME**

**Year Ended December 31, 2006**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from public aid and Medicare	\$ 4,407,296
Cash received from residents	1,929,850
Cash paid to employees and related benefits	(4,541,369)
Cash paid for goods and services	(1,789,092)
Other miscellaneous	<u>60,105</u>
Net cash provided by operating activities	<u>66,790</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Transfer from other funds	<u>580,593</u>
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**CASH FLOWS FROM CAPITAL AND RELATED FINANCING  
ACTIVITIES**

Acquisition of property, plant, and equipment	<u>(91,330)</u>
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received on cash and deposits	<u>194,327</u>
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**NET INCREASE IN CASH AND CASH EQUIVALENTS**

750,380

**CASH AND CASH EQUIVALENTS**

Beginning of year	<u>4,802,038</u>
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End of year	<u>\$ 5,552,418</u>
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**RECONCILIATION OF OPERATING GAIN TO NET CASH  
PROVIDED BY OPERATING ACTIVITIES**

Operating gain	\$ 46,100
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Depreciation	184,109
Loss on disposal of property, plant, and equipment	7,876
Change in operating assets and liabilities:	
Receivables	(465,232)
Inventory	(3,838)
Other assets	(208)
Accounts payable and other liabilities	247,643
Internal balances	<u>50,340</u>

**NET CASH PROVIDED BY OPERATING ACTIVITIES**

\$ 66,790

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**December 31, 2006**

	<b>Private- purpose Trust</b>	<b><u>Agency</u></b>
<b>ASSETS</b>		
Cash and investments	\$ 870,839	\$ 2,812,757
Accounts receivable	255,692	-
Accrued interest receivable	-	11,757
Receivables - other	-	7,701
Due from component units	-	635
Due from others	<u>-</u>	<u>1,083,624</u>
 <b>TOTAL ASSETS</b>	 1,126,531	 3,916,474
 <b>LIABILITIES</b>		
Due to individuals and other governmental entities	<u>411,166</u>	<u>3,916,474</u>
 <b>NET ASSETS</b>		
Assets held in trust for others	<u>\$ 715,365</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**McLEAN COUNTY, ILLINOIS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND**

**For the Year Ended December 31, 2006**

**ADDITIONS**

Interest	\$ 62,049
Other:	
Contributions	5,506
Miscellaneous	<u>4,557</u>
Total additions	<u>72,112</u>

**DEDUCTIONS**

Current:	
General government	20
Health and welfare	<u>6,730</u>
Total deductions	<u>6,750</u>

<b>CHANGE IN NET ASSETS</b>	65,362
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**NET ASSETS**

Beginning of year	<u>650,003</u>
End of year	<u><u>\$ 715,365</u></u>

The notes to the financial statements are an integral part of this statement.

## McLEAN COUNTY, ILLINOIS

### NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2006

#### NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McLean County, Illinois (County) is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to McLean County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. McLean County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily insurance, manufacturing, retail, and agricultural. Additionally, there are several large non-profit employers such as hospitals and other state and local governments.

The accounting policies of McLean County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies.

##### (a) Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, McLean County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of McLean County are financially accountable. McLean County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on McLean County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on McLean County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see below for description) to emphasize that it is legally separate from the government.



**McLEAN COUNTY, ILLINOIS**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(a) Financial Reporting Entity (Continued)**

Based on the foregoing criteria, the following two organizations are considered to be discretely presented component units of McLean County:

**Emergency Telephone System Board (ETSB)** - The McLean County Board Chairman with the advice and consent of the McLean County Board appoints 9 board members to the Emergency Telephone System Board. The members of the Emergency Telephone System Board are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, authorizing disbursements, and hiring all staff. The geographic area served by the Emergency Telephone System Board is the same as McLean County. The treasurer of McLean County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board. McLean County Board has the responsibility for approving the rate of the surcharge which funds the activities of the Emergency Telephone System Board and therefore has the ability to impose its will on that Board.

**Public Building Commission (PBC)** - The Public Building Commission is governed by a nine member board of which the County Board appoints the majority of the Public Building Commission's Board. The Public Building Commission enters into lease agreements with local governmental units and issues related debt obligations to acquire, construct, improve, and/or maintain properties on behalf of the same governmental entities. The Public Building Commission currently has debt outstanding and related lease agreements with McLean County and the City of Bloomington, Illinois. The debt is an obligation of the Public Building Commission but is payable solely from the lease payments of the related governmental entities. The rental due under the lease agreement is a general obligation and backed by the full faith and credit of the respective governmental entities with which the Public Building Commission has leases. Therefore, there is a financial benefit/burden relationship.

Transactions between McLean County and the Public Building Commission, as a discretely presented component unit, are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

The Public Building Commission's fiscal year end is September 30.

Significant accounting policies of the Emergency Telephone System Board and Public Building Commission are the same as those of McLean County.

Separate financial statements for the Emergency Telephone System Board are not issued.

## **McLEAN COUNTY, ILLINOIS**

### **NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **(a) Financial Reporting Entity (Continued)**

Complete financial statements of the Public Building Commission can be obtained from the County Administrator's office at McLean County at the following address:

Administrative offices:

Public Building Commission  
c/o County Administrator  
McLean County, Illinois  
115 E. Washington St., Room 401  
P.O. Box 2400  
Bloomington, IL 61702-2400

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of McLean County, Illinois.

The Regional Office of Education, serving both McLean County and DeWitt County, is excluded from the financial reporting entity, as this agency is deemed to be accountable to the State of Illinois.

##### **(b) Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(b) Government-wide and Fund Financial Statements (Continued)**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major enterprise fund are reported as separate columns in the fund financial statements.

**(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, other than agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded only when payment is due.

The County reports the following major governmental fund:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

The County reports the following major proprietary fund:

The Nursing Home Fund accounts for the activities related to the County's 150-bed nursing home. This is the only enterprise fund the County maintains.

Additionally, the County reports the following fund types:

The private purpose trust funds are used to account for monies provided by private donors to provide specific types of care for County residents; as well as grants acquired to promote community development; and funds acquired for nursing home crafts and activities for residents.

The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. These agency funds account for receipts and disbursements for the operations of eleven special drainage districts; property taxes collected and disbursed to taxing districts; tax sale redemptions; court ordered land condemnations and abandoned property; inheritance taxes to the State of Illinois; bond money being held pending decision of the court; employee wages, taxes, and other deduction payments; jail inmates' cash held; activity held in trust in the Sheriff's Department; and zoning surety deposit being held pending decision of the court.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. The principal operating revenue of the nursing home enterprise fund is charges to residents for housing and nursing services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

## **McLEAN COUNTY, ILLINOIS**

### **NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

#### **NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **(d) Deposits and Investments**

The County's cash is comprised of cash on hand, demand deposits, and short-term investments with a maturity at the date of purchase of three months or less.

The County and ETSB invest in allowable investments under the Illinois Compiled Statutes. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

The Public Building Commission invests in allowable investments under Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value. Repurchase agreements and sweep accounts, investing in United States and United States Government agency debt securities, are stated at cost which approximates fair market value.

##### **(e) Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the government-wide activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to one percent of the total extended levy.

##### **(f) Inventories**

Inventories are stated at cost. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(g) Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by Governmental Accounting Standards Board Statement No. 34. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$250,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<b><u>Category of Asset</u></b>	<b><u>Estimated Life</u></b>
Infrastructure	15-40 years
Buildings and building improvements	20-99 years
Furnishings and equipment	3-20 years

**(h) Accrued Compensated Absences**

County employees are paid for vacation and compensated time by prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide and proprietary financial statements. The amount accrued does not exceed a normal year's accumulation. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**(i) Long-term Liabilities**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(i) Long-term Liabilities (Continued)**

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**(j) Fund Equity**

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

This includes resources that the County is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

**(k) Cash Equivalents**

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(l) Use of Estimates in Preparing Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

**(m) Budgetary Data**

An operating budget is adopted (legally required) each fiscal year for the general and special revenue funds and is prepared on the same modified accrual basis used to reflect actual revenues and expenditures in the governmental funds. A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. Additionally, budgets were not adopted for the following Special Revenue Funds: Working Cash Fund, Parks and Recreation Special Activities Fund, Safe Haven Grant Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Children's Waiting Room Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Law Library Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund, as revenues are mainly derived from grants and the funds operate on the grant period based on the grant budget or the funds are dependent upon donations or charges for services, which are not readily predictable revenues.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. At a regular or special call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following January 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to January 1, the budget is legally enacted through passage of an appropriation ordinance. Any budget transfers or increases by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. During the year, several supplementary appropriations were made. Adjustments made during the year are reflected in the budget information included in the financial statements.
3. The legal level of control is by line item (personal services, contractual services, commodities, and capital outlay), except for the General Fund, for which the legal level of control is at the departmental level. The budgets are prepared on a modified accrual basis. Appropriations lapse at year end and must be reappropriated for the following year.



**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 2 - CASH AND INVESTMENTS**

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's and ETSB's deposits may not be returned to it. The County and ETSB require deposits in excess of the federally insured amount to be collateralized by negotiable obligations of the United States Government or any agency or instrumentality of the United States Government backed by its full faith and credit in an amount equal to 110 percent of the market value of the obligations pledged. As of December 31, 2006, \$2,513 of the County's bank balance of \$15,816,878 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2006, none of the bank balance of \$250,000 of the Emergency Telephone System Board (ETSB), a discretely presented component unit, was exposed to custodial credit risk.

Additionally, during the year, the McLean County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The County's policy follows Illinois Compiled Statutes which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

**Investments**

As of December 31, 2006, the County had the following investments and maturities:

<u><b>Investment Type</b></u>	<u><b>Fair Value</b></u>	<u><b>Investment Maturities (In Years) Less Than One</b></u>
Repurchase agreements	\$ 375,000	\$ 375,000
Illinois Funds	17,709,469	17,709,469
Sweep accounts	1,925,402	1,925,402

As of December 31, 2006, the ETSB, a discretely presented component unit, had the following investments and maturities:

<u><b>Investment Type</b></u>	<u><b>Fair Value</b></u>	<u><b>Investment Maturities (In Years) Less Than One</b></u>
Illinois Funds	\$ 506,662	\$ 506,662
Sweep accounts	224,031	224,031

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**Interest Rate Risk**

The County and ETSB do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Under the terms of the repurchase and sweep agreements, funds are reinvested daily. Illinois Funds are available for withdrawal at any time.

**Custodial Credit Risk - Investments**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County and ETSB will not be able to recover the value of their investments or collateral securities that are in possession of an outside party. Regarding the County's and ETSB's investment in repurchase agreements and sweep accounts, all of the underlying securities, consisting of United States and United States Government Agency debt securities, are held by the bank, not in the name of the County or ETSB.

**Credit Risk - Investments**

State law limits investments as described in the Summary of Significant Accounting Policies. The County and ETSB have no investment policy that would further limit their investment choices.

As of December 31, 2006, the County's and ETSB's investment in the Illinois Funds was rated AAAM by Standard and Poor's.

**Concentration of Credit Risk**

The County and ETSB place no limit on the amount the County and ETSB may invest in any one issuer other than requiring diversification of investments to avoid unreasonable risks.

**PBC - Cash and Investments**

The Public Building Commission, a discretely presented component unit, invests in allowable investments under Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2006**

**NOTE 2 - CASH AND INVESTMENTS (CONTINUED)**

**PBC - Cash and Investments (Continued)**

PBC Deposits

The carrying amount of the PBC's deposits totaled \$5,707,413 at September 30, 2006.

Custodial credit risk is the risk that, in the event of a bank failure, the PBC's deposits may not be returned to it. The PBC does not have a deposit policy for custodial credit risk.

As of September 30, 2006, \$5,341,490 of the PBC's bank balance of \$5,707,013 was exposed to custodial credit risk due to it being uninsured or uncollateralized.

PBC Investments

As of September 30, 2006, the PBC had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
U.S. Government securities	\$ 10,042,563	\$ 10,042,563
Money Market	<u>180,568</u>	<u>180,568</u>
	<u>\$ 10,223,131</u>	<u>\$ 10,223,131</u>

Interest Rate Risk

The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State law limits the investments of the PBC as detailed previously in the opening paragraph for PBC cash and investments. The PBC has no investment policy that would further limit its investment choices. As of December 31, 2006, the PBC's investment in Money Market was rated 4 stars by Morningstar.

Concentration of Credit Risk

The PBC places no limit on the amount the PBC may invest in any one issuer. U.S. Government securities are 98 percent of the PBC's total investments.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 3 - PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied during the Board session held in November of each year and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

Property taxes levied in 2006 to be collected in 2007 have been recognized as assets (receivable), net of an estimated uncollectible amount of 1 percent, and deferred as these taxes are intended for budget purposes to be used in 2007.

Forfeited, objected, and delinquent tax distributions are recognized as revenues as collected due to questioned collectibility.

**NOTE 4 - COMMON CASH ACCOUNT**

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, proprietary, and fiduciary funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average daily balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved and at year-end are reflected as amounts due to the respective "loaning" fund.

# McLEAN COUNTY, ILLINOIS

## NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2006

### NOTE 5 - RECEIVABLES

Receivables at December 31, 2006 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Business- Type Nursing Home</u>	<u>Private- Purpose Trust</u>	<u>Agency</u>
State of Illinois:					
Sales tax	\$ 915,442	\$ -	\$ -	\$ -	\$ -
Income tax	237,765	-	-	-	-
Replacement tax	178,921	16,450	-	-	-
Motor fuel tax	-	402,339	-	-	-
Salary reimbursements	600,960	-	-	-	-
Public aid	-	-	920,976	-	-
Grants	118,439	445,089	-	-	-
Other	7,866	-	-	-	-
	<u>\$ 2,059,393</u>	<u>\$ 863,878</u>	<u>\$ 920,976</u>	<u>\$ -</u>	<u>\$ -</u>
General property tax	<u>\$ 9,238,850</u>	<u>\$ 18,712,912</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Accounts:					
Fees and fines	\$ 124,652	\$ 115,972	\$ -	\$ -	\$ -
Due from other governments	-	866,578	-	-	-
Private pay patients and insurance	-	-	32,674	-	-
Community development loans	-	-	-	255,251	-
Grants	41,183	86	-	-	-
Miscellaneous	8,617	-	-	441	-
	<u>\$ 174,452</u>	<u>\$ 982,636</u>	<u>\$ 32,674</u>	<u>\$ 255,692</u>	<u>\$ -</u>
Other:					
Medicare	\$ -	\$ 131	\$ 83,412	\$ -	\$ -
Due from other governments	67,490	24,216	-	-	-
Interest	122,117	16,594	81,289	-	327
Miscellaneous	1,729	1,470	-	-	7,374
	<u>\$ 191,336</u>	<u>\$ 42,411</u>	<u>\$ 164,701</u>	<u>\$ -</u>	<u>\$ 7,701</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 5 - RECEIVABLES (CONTINUED)**

The nonmajor accounts receivable includes a receivable from the Bloomington Normal Airport Authority which is not expected to be collected within one year. The remaining balance to be received was \$245,000 at December 31, 2006, with annual installments of \$35,000 due each October 1 through 2013. An equal amount has been reflected as unearned revenue.

Also, following is a schedule of community development loans receivables in the Private Purpose Trust Funds not expected to be collected within one year:

<b><u>Due in Year Ending</u></b> <b><u>December 31,</u></b>	<b><u>Amount</u></b>
2007	\$ 11,681
2008	12,408
2009	13,209
2010	12,886
2011 and thereafter	<u>205,067</u>
	<u>\$ 255,251</u>

The County received grants from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grants, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of McLean County. If the repaid principal and interest are not reloaned, it must be returned to the state.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2006 was as follows:

**Primary Government**

	<b>Balance at December 31, <u>2005</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance at December 31, <u>2006</u></b>
<b>Governmental activities:</b>				
Not depreciated:				
Land	\$ 2,214,407	\$ 465,992	\$ -	\$ 2,680,399
Construction in progress	59,121	5,440,927	(38,142)	5,461,906
Construction in progress under capital lease	-	7,157,199	-	7,157,199
Depreciated:				
Buildings	54,707,122	-	-	54,707,122
Leasehold improvements	871,545	60,653	-	932,198
Equipment	8,434,326	1,009,406	(534,312)	8,909,420
Infrastructure	<u>50,579,468</u>	<u>3,464,920</u>	<u>-</u>	<u>54,044,388</u>
Total capital assets	<u>116,865,989</u>	<u>17,599,097</u>	<u>(572,454)</u>	<u>133,892,632</u>
Less accumulated depreciation for:				
Buildings	10,322,019	716,295	-	11,038,314
Leasehold improvements	403,474	21,854	-	425,328
Equipment	4,664,187	994,816	(404,714)	5,254,289
Infrastructure	<u>14,711,582</u>	<u>1,888,606</u>	<u>-</u>	<u>16,600,188</u>
Total accumulated depreciation	<u>30,101,262</u>	<u>3,621,571</u>	<u>(404,714)</u>	<u>33,318,119</u>
<b>Governmental capital assets, net</b>	<u>\$ 86,764,727</u>	<u>\$ 13,977,526</u>	<u>\$ (167,740)</u>	<u>\$ 100,574,513</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 830,984
Public safety	458,933
Highways and streets	2,283,758
Health and welfare	20,116
Culture and recreation	<u>27,780</u>
<b>Total depreciation expense - governmental activities</b>	<u>\$ 3,621,571</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2006**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

**Primary Government (Continued)**

During 2006, the County entered into a new capital lease with the Public Building Commission, a discretely presented component unit. Under the lease agreement, McLean County leases a Law and Justice Center from the Public Building Commission. Capital lease obligations payable to component unit reflect a lease obligation of \$9,553,284. However, only \$2,417,064 of construction was completed and reflected in construction in progress at December 31, 2006. The remaining \$7,157,199 of assets held by the Public Building Commission, pending completion of construction, is reported by the County as construction in progress under capital lease.

**Construction Commitments**

Governmental activities construction in progress at December 31, 2006 represents various small projects.

**Capital Assets Under Capital Lease**

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases (excludes construction in progress). At December 31, 2006, capital assets carried in the Statement of Net Assets financed by capital leases were as follows:

Building and improvements	\$ 47,060,359
Equipment	<u>344,324</u>
	47,404,683
Accumulated depreciation	<u>8,561,000</u>
	<u>\$ 38,843,683</u>



**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

	<b>Balance at December 31, <u>2005</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance at December 31, <u>2006</u></b>
<b>Business-type activities:</b>				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Depreciated:				
Buildings	4,315,252	4,334	(18,635)	4,300,951
Furnishings and equipment	<u>825,496</u>	<u>86,996</u>	<u>(70,930)</u>	<u>841,562</u>
Total capital assets	<u>5,155,748</u>	<u>91,330</u>	<u>(89,565)</u>	<u>5,157,513</u>
Less accumulated depreciation for:				
Buildings	3,165,622	95,708	-	3,261,330
Furnishings and equipment	<u>571,354</u>	<u>88,401</u>	<u>(81,689)</u>	<u>578,066</u>
Total accumulated depreciation	<u>3,736,976</u>	<u>184,109</u>	<u>(81,689)</u>	<u>3,839,396</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 1,418,772</u>	<u>\$ (92,779)</u>	<u>\$ (7,876)</u>	<u>\$ 1,318,117</u>

**Discretely Presented Component Unit**

	<b>Balance at December 31, <u>2005</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance at December 31, <u>2006</u></b>
<b>ETSB:</b>				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Leasehold improvements	942,255	-	-	942,255
Equipment	<u>4,694,663</u>	<u>11,595</u>	<u>-</u>	<u>4,706,258</u>
Total capital assets	<u>5,804,014</u>	<u>11,595</u>	<u>-</u>	<u>5,815,609</u>
Less accumulated depreciation for:				
Buildings	37,595	4,177	-	41,772
Leasehold improvements	211,865	23,561	-	235,426
Equipment	<u>4,246,185</u>	<u>87,341</u>	<u>-</u>	<u>4,333,526</u>
Total accumulated depreciation	<u>4,495,645</u>	<u>115,079</u>	<u>-</u>	<u>4,610,724</u>
<b>Component unit capital assets, net</b>	<u>\$ 1,308,369</u>	<u>\$ (103,484)</u>	<u>\$ -</u>	<u>\$ 1,204,885</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 7 - INTERFUND TRANSFERS AND BALANCES**

**Interfund Transfers**

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as "Due from/to Other Funds" on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

The following balances as of December 31, 2006 represent due from/to balances among all funds:

<u><b>Receivable Fund</b></u>	<u><b>Payable Fund</b></u>	<u><b>Amount</b></u>
General	Nonmajor governmental funds	\$ 431,970
	Nursing Home Fund - Enterprise	46,893
Nonmajor governmental	Nonmajor governmental funds	16,710
	Nursing Home Fund - Enterprise	146,635
Fiduciary Funds - Agency	General	383,333
	Nursing Home Fund - Enterprise	149,499
	Nonmajor governmental funds	550,792

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund.

The following balances represent amounts due to/from the primary government and component units:

<u><b>Receivable Entity</b></u>	<u><b>Payable Entity</b></u>	<u><b>Amount</b></u>
Primary government - General Fund	Component unit - ETSB	\$ 3,647
	Component unit - PBC	651,861
Primary government - Fiduciary Fund	Component unit - ETSB	635

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)**

**Interfund Transfers (Continued)**

Interfund transfers:

<u><b>Transfers Out</b></u>	<u><b>Transfer In:</b></u>			<u><b>Total</b></u>
	<u><b>General Fund</b></u>	<u><b>Nonmajor Governmental</b></u>	<u><b>Nursing Home - Enterprise Fund</b></u>	
General	\$ -	\$ 493,265	\$ 140,688	\$ 633,953
Nonmajor governmental funds	<u>562,120</u>	<u>220,471</u>	<u>439,905</u>	<u>1,222,496</u>
<b>Total</b>	<u><b>\$ 562,120</b></u>	<u><b>\$ 713,736</b></u>	<u><b>\$ 580,593</b></u>	<u><b>\$ 1,856,449</b></u>

The transfer to the Nursing Home Fund represents a portion of the liability insurance costs recognized in the accounts of the General Fund and a portion of retirement costs that are funded from the tax levies of certain nonmajor governmental funds. The remaining transfers were made for general operating purposes.

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT**

Changes in capital lease obligations for the County for the year ended December 31, 2006 are summarized as follows:

	<u><b>Public Building Commission (PBC) Capital Leases Payable</b></u>								<u><b>Total</b></u>
	<u><b>Capital Lease Obligations</b></u>	<u><b>1991 Series</b></u>	<u><b>2001 and 2001A Series</b></u>	<u><b>Hundman Office Building Condominium</b></u>	<u><b>Courthouse Dome</b></u>	<u><b>2004 Series</b></u>	<u><b>2006 Series</b></u>	<u><b>Total PBC</b></u>	
Total long-term debt at beginning of year	\$ 438,996	\$3,875,000	\$3,005,000	\$ 280,000	\$ 445,394	\$1,237,500	\$ -	\$ 8,842,894	\$ 9,281,890
Capital lease additions	76,403	-	-	-	-	-	9,553,284	9,553,284	9,629,687
Payment on PBC capital lease obligations	-	(1,875,000)	(135,000)	(35,000)	(49,488)	(50,000)	-	(2,144,488)	(2,144,488)
Capital lease payments	<u>(137,698)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(137,698)</u>
Total long-term debt	377,701	<u>\$2,000,000</u>	<u>\$2,870,000</u>	<u>\$ 245,000</u>	<u>\$ 395,906</u>	<u>\$1,187,500</u>	<u>\$9,553,284</u>	16,251,690	16,629,391
Less current portion	<u>148,875</u>							<u>2,274,488</u>	<u>2,423,363</u>
<b>Total long-term debt, net of current portion</b>	<u><b>\$ 228,826</b></u>							<u><b>\$13,977,202</b></u>	<u><b>\$14,206,028</b></u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Capital Lease Obligations**

The County has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 2.47 to 12.33 percent with final payment due in 2011.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2006:

Years ending December 31:

2007	\$ 161,837
2008	157,567
2009	54,910
2010	25,065
2011	<u>14,074</u>

Total minimum lease payments	413,453
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Less amount representing interest	<u>35,752</u>
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<b>Present value of net minimum lease payments</b>	<b><u>\$ 377,701</u></b>
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**Capital Lease Obligations - Payable to Component Unit**

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of and are backed by the full faith and credit of the respective governmental entity. McLean County has entered into the following agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities.

1991 Series

Under lease agreement, McLean County leases an office complex from the Public Building Commission, component unit. The lease calls for an annual payment of \$2,385,000 for each year from 1991 to 2007, inclusive, payable on November 1 of each year. Under terms of a lease amendment, the annual payment was reduced to \$2,115,613. The payments are made from the Public Building Commission Lease Fund, a Special Revenue Fund.

The final installment is due on November 1, 2007, and the annual interest rate on the remaining payments is 7.25 percent.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Capital Lease Obligations - Payable to Component Unit (Continued)**

2001, 2001A, and 2004 Series, as amended

The County, along with the City of Bloomington, Illinois (City), entered into a lease agreement with the Public Building Commission, component unit, for an office building and parking facility purchased and renovated from the proceeds of PBC bond issues. The terms of the lease run from December 1, 2001 through November 30, 2021.

In accordance with the lease agreement between McLean County and the PBC, payments in the amount of \$407,593 are due each October 1 through 2021. Annual interest rates on the remaining payments are from 3.85 to 5.80 percent. The payments are made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Series 2006

The County entered into a lease agreement with the Public Building Commission, component unit, for the renovation and improvements to the Law and Justice Center paid from the proceeds of a PBC bond issue. The terms of the lease run from July 2006 through November 1, 2015.

In accordance with the lease agreement, payments in the amount of \$1,685,000 are due each November 1, beginning in 2008, through 2014. A final payment of \$1,370,000 is due November 1, 2015. Annual interest rates on the remaining payments are from 4.10 to 4.35 percent. The payments will be made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Hundman Office Building Condominium

The County entered into a lease agreement with the Public Building Commission for renovations to an office building. The terms of the lease run from July 1, 2003 through June 30, 2013.

In accordance with the lease agreement, payments in the amount of \$35,000 are due each January 1 through 2013 with no interest. The payments are made through the General Fund.

Courthouse Dome

The County has entered into a lease agreement with the Public Building Commission for repairs to the dome and roof of the Courthouse. The terms of the lease run from July 1, 2005 through July 1, 2014.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Capital Lease Obligations - Payable to Component Unit (Continued)**

Courthouse Dome (Continued)

In accordance with an amended intergovernmental agreement with the Public Building Commission, dated May 4, 2004, the total cost of construction and architecture fees before change orders on this project contracted by the Public Building Commission was \$1,206,385. At the end of 2005, the total cost of the courthouse dome project had increased to \$1,221,394. The County was to, and has reimbursed \$226,000 of this amount. Additionally, the County has reimbursed the Public Building Commission \$500,000 with the proceeds from the Illinois Department of Natural Resources grant. Also during 2005, the County made a payment of \$50,000 for the first installment of its ten annual installments. The net balance on the construction will now be paid in nine annual installments. At year end, the amount expended on the construction that has been financed is \$445,394.

For purposes of reflecting annual debt service requirements in the table below, annual payments of \$49,488 for the nine remaining years were included up to the new total of \$445,394. The payments are made through the General Fund.

Annual debt service requirements to maturity for all capital lease obligations payable to the component unit are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Years ending December 31:				
2007	\$ 2,274,488	\$ 264,366	\$ 68,840	\$ 2,607,694
2008	1,693,259	314,975	168,847	2,177,081
2009	1,639,854	362,470	174,757	2,177,081
2010	1,602,598	408,527	165,957	2,177,082
2011	1,554,034	453,433	169,614	2,177,081
2012-2016	5,757,457	2,210,843	713,130	8,681,430
2017-2021	1,630,000	248,919	159,046	2,037,965
2022-2026	<u>100,000</u>	<u>5,000</u>	<u>9,500</u>	<u>114,500</u>
<b>Total</b>	<u>\$ 16,251,690</u>	<u>\$ 4,268,533</u>	<u>\$ 1,629,691</u>	<u>\$ 22,149,914</u>

**Lease Operations and Maintenance**

Additionally, the County levies a tax through the Public Building Commission Rental - Operations and Maintenance Fund, a Special Revenue Fund for the operations and maintenance on the Law and Justice Center, the Government Center, and the Courthouse. The tax proceeds are remitted to the PBC as part of the terms of the lease. Actual expenditures for maintenance are made from the General Fund. The PBC is billed for the maintenance and the General Fund is reimbursed under maintenance contract revenue.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)**

**Debt Limitation**

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At December 31, 2006, using the 2005 assessed value of all taxable property of \$2,920,446,010, the statutory limit and debt margin for the County was \$83,962,823.

**Compensated Absences**

Activity for compensated absences for the year ended December 31, 2006 was as follows:

	<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>
Beginning balance	\$ 1,093,298	\$ 211,194
Additions	1,714,110	192,783
Reductions	<u>(1,666,956)</u>	<u>212,112</u>
<b>Ending balance</b>	<b><u>\$ 1,140,452</u></b>	<b><u>\$ 191,865</u></b>
<b>Due within one year</b>	<b><u>\$ 54,000</u></b>	<b><u>\$ -</u></b>

For governmental activities, compensated absences are generally liquidated by the General Fund or Special Revenue Funds where the salary of the employee is typically paid.

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS**

**Component Unit - Emergency Telephone System Board**

**Capital Leases**

Changes in capital lease obligations for the Emergency Telephone System Board (ETSB), a component unit, are summarized as follows:

Total capital lease obligations at beginning of year	\$ 4,208
Capital lease payments	<u>(3,343)</u>
<b>Total capital lease obligations at end of year</b>	<b><u>\$ 865</u></b>

The Emergency Telephone System Board (ETSB), a component unit, has entered into an agreement for copiers under capital leasing arrangements. Interest rate is 5.53 percent with the final payment due in 2007.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)**

**Component Unit - Emergency Telephone System Board (Continued)**

Capital Leases (Continued)

Following is a schedule of the future minimum lease payments and the present value of future minimum payments under capital leases at December 31, 2006:

2007	\$ 873
Total minimum lease payments	873
Less amount representing interest	8
Present value of net minimum lease payments	865
Less current portion	865
<b>Total long-term, net current portion</b>	<b>\$ -</b>

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2006 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 3,658</u>	<u>\$ 1,767</u>	<u>\$ 5,264</u>	<u>\$ 161</u>	<u>\$ -0-</u>

**Component Unit - Public Building Commission**

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2006 are as follows:

	<u>Balance October 1, 2005</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance September 30, 2006</u>
General obligation lease receipts	\$ 15,795,000	\$ -	\$ 2,135,000	\$ 13,660,000
Revenue bonds	<u>2,875,000</u>	<u>9,553,284</u>	<u>400,000</u>	<u>12,028,284</u>
Total bonds outstanding	18,670,000	<u>\$ 9,553,284</u>	<u>\$ 2,535,000</u>	25,688,284
Less discount	-			(53,320)
Less current portion	<u>(2,535,000)</u>			<u>(2,410,000)</u>
<b>Noncurrent portion</b>	<u>\$ 16,135,000</u>			<u>\$ 23,224,964</u>



**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2006**

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)**

**Component Unit - Public Building Commission (Continued)**

General obligation lease receipts and revenue bonds payable as of September 30, 2006 are as follows:

\$19,100,000 General Obligation Lease Receipts dated October 1, 1991, due in annual installments of \$525,000 to \$2,000,000, and semi-annual interest due May 1 and November 1, with an interest rate of 7.25 to 8.75 percent. The final receipts are due November 1, 2007.	\$ 3,875,000
\$10,000,000 Public Building Revenue Bonds, Series 2001, due in annual installments of \$130,000 to \$845,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.95 to 5.8 percent. The final bonds are due November 1, 2021.	9,575,000
\$1,000,000 Taxable Public Building Revenue Bonds, Series 2001A, due in annual installments of \$65,000 to \$255,000, and semi-annual interest due May 1 and November 1, with an interest rate of 4.25 percent. The final bonds are due November 1, 2006.	210,000
\$2,600,000 Revenue Bonds, Series 2004, due in annual installments of \$25,000 to \$200,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.00 to 4.40 percent. The final bonds are due November 1, 2022.	2,475,000
\$9,553,284 Public Building Revenue Bonds, Series 2006, due in annual installments of \$828,846 to \$1,413,771, and annual interest due November 1, with an interest rate of 4.1 to 4.35 percent. The final bonds are due November 1, 2015.	<u>9,553,284</u>
	<u>\$ 25,688,284</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)**

**Component Unit - Public Building Commission (Continued)**

Annual requirements to amortize the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2006 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>					<u>Total</u>	<u>Interest</u>	<u>Total</u>
	<u>General Obligation Lease Receipts</u>	<u>2001 Revenue Bonds</u>	<u>2001A Revenue Bonds</u>	<u>2004 Revenue Bonds</u>	<u>2006 Revenue Bonds</u>			
2007	\$ 1,875,000	\$ 225,000	\$ 210,000	\$ 100,000	\$ -	\$ 2,410,000	\$ 749,363	\$ 3,159,363
2008	2,000,000	455,000	-	100,000	1,413,771	3,968,771	716,690	4,685,461
2009	-	470,000	-	100,000	1,355,366	1,925,366	671,520	2,596,886
2010	-	495,000	-	100,000	1,298,109	1,893,109	696,545	2,589,654
2011	-	515,000	-	125,000	1,242,046	1,882,046	720,337	2,602,383
2012-2016	-	2,910,000	-	700,000	4,243,992	7,853,992	3,267,797	11,121,789
2017-2021	-	3,660,000	-	850,000	-	4,510,000	762,546	5,272,546
2022-2026	-	845,000	-	400,000	-	1,245,000	34,500	1,279,500
	<u>\$ 3,875,000</u>	<u>\$ 9,575,000</u>	<u>\$ 210,000</u>	<u>\$ 2,475,000</u>	<u>\$ 9,553,284</u>	25,688,284	<u>\$ 7,619,298</u>	<u>\$ 33,307,582</u>
Less discount						53,320		
Less current portion						<u>2,410,000</u>		
<b>Long-term debt, less current portion</b>						<u>\$ 23,224,964</u>		

**NOTE 10 - OTHER REQUIRED DISCLOSURES**

(a) Excesses of expenditures over budget in individual funds:

<u>Fund</u>	<u>Expenditures</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Excess Actual Over Final Budget</u>
General Fund	\$ 31,087,507	\$ 31,237,084	\$ 149,577
Special Revenue Funds:			
Dental Sealant Grant Fund	161,482	205,961	44,479
IMRF Fund	1,848,064	2,104,018	255,954
Court Security Fund	338,550	354,543	15,993
Asset Forfeiture Fund	6,000	49,485	43,485
Public Building Commission Lease Fund	2,512,145	2,523,206	11,061
Public Building Commission Rental Fund	2,348,203	2,532,145	183,942
Collector Automation Fund	-	2,370	2,370
Metro McLean County Centralized Communications Center Fund	2,296,921	2,312,804	15,883

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**December 31, 2006**

**NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)**

- (b) Deficit fund balances or deficit retained earnings balances of individual funds:

<u><b>Fund</b></u>	<u><b>Amount of Deficit Fund Balance</b></u>
Illinois Municipal Retirement Fund	\$ 304,666
Asset Forfeiture Fund	12,438
Public Building Commission Rental - Operations and Maintenance Fund	246,405
Law Library Fund	7,386

The fund deficits will be eliminated with future year taxes, other Federal and State grant receipts, increased fees, and/or a transfer from the General Fund.

- (c) At December 31, 2006, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$16,251,690. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2006 and reflected a capitalized lease receivable from the primary government of \$17,915,784. The difference is a result of a new lease agreement and payments made by the primary government to the component unit between September 30 and December 31, 2006 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2006	<u>\$ 17,915,784</u>
Lease under intergovernmental agreement - recorded as capital lease by McLean County at December 31, 2006	<u>395,906</u>
Payments by McLean County of principal on capital lease October 1, 2006 through December 31, 2006:	
1991 Series	(1,875,000)
2001 and 2001A Series	(135,000)
2004 Series	<u>(50,000)</u>
	<u>(2,060,000)</u>
<b>Capital lease payable with component unit per McLean County at December 31, 2006</b>	<u><b>\$ 16,251,690</b></u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 11 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft of, damages to and destruction of assets, natural disasters, and medical claims of its employees and their dependents. The County uses the General Fund to account for and finance its uninsured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities for claims and losses for workers' compensation, liability, and unemployment claims include an amount for claims incurred but not reported based upon actuarial estimates and prior experience (IBNRs). The County has specific excess insurance which provides coverage when workmen's compensation claims exceed \$350,000 individually, with an aggregate limit liability of \$1,000,000. Excess liability coverage is effective when claims exceed \$250,000 per claim and a limit of \$15,000,000, except for the Nursing Home where there is a \$1,000,000 specific limit and a \$3,000,000 aggregate. Property and health coverage is provided by commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The claims liability of \$1,345,311 reported in the General Fund is based on the requirements of *Governmental Accounting Standards Board Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	<u><b>2006</b></u>	<u><b>2005</b></u>
Balance, beginning of year	\$ 1,048,826	\$ 912,142
Claims incurred	939,590	545,323
Claims paid	<u>(643,105)</u>	<u>(408,639)</u>
<b>Balance, end of year</b>	<u><b>\$ 1,345,311</b></u>	<u><b>\$ 1,048,826</b></u>

**NOTE 12 - PENSION PLAN**

**(a) Plan Description**

The County's defined benefit pension plan, Illinois Municipal Retirement, an agent multi-employer plan (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 12 - PENSION PLAN (CONTINUED)**

**(a) Plan Description (Continued)**

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

**(b) Funding Policy**

Employees participating in IMRF are required to contribute a percentage of their annual covered salary as follows:

Sheriff's Law Enforcement Personnel (SLEP)	7.50%
All other qualified employees	4.50%

The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2006 was as follows:

SLEP	19.01% of payroll
All other qualified employees	8.58% of payroll

The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2006 was as follows:

SLEP	26 years
All other qualified employees	7 years

For December 31, 2006, the County's annual pension cost was equal to the County's required and actual contributions and were as follows:

SLEP	\$ 497,158
All other qualified employees	\$ 2,227,572

The required contribution was determined as part of the December 31, 2004 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50 percent investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 to 11.6 percent per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3 percent annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15 percent corridor. The assumptions used for the 2006 actuarial valuation were based on the 2002-2004 experience study.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 12 - PENSION PLAN (CONTINUED)**

**(c) Trend Information**

Trend information for the three years the ended December 31, 2006 is as follows:

<b>Actuarial Valuation Date</b>	<b>SLEP</b>		
	<b>Annual Pension Cost</b>	<b>Percentage of Annual Pension Cost Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2006	\$ 497,158	100%	\$0
December 31, 2005	447,032	100	0
December 31, 2004	400,347	100	0

<b>Actuarial Valuation Date</b>	<b>Other Qualifying Employees</b>		
	<b>Annual Pension Cost</b>	<b>Percentage of Annual Pension Cost Contributed</b>	<b>Net Pension Obligation</b>
December 31, 2006	\$ 2,227,572	100%	\$0
December 31, 2005	1,615,761	100	0
December 31, 2004	1,573,139	100	0

**(d) Change in Actuarial Assumptions**

The actuarial assumptions used to determine the actuarial accrued liability for 2006 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For regular members, fewer normal and more early retirements are expected to occur.

SLEP member contribution rate changed from 6.50 to 7.50 percent effective June 1, 2006.

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

**Litigation**

The County is a defendant in several claims and lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the State's Attorney and outside counsel, when utilized, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO BASIC FINANCIAL STATEMENTS**

**December 31, 2006**

**NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Grants**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

**NOTE 14 - OPERATING LEASE**

ETSB leases certain equipment under noncancelable operating leases that expire at various dates through April 2021. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:

2007	\$ 43,616
2008	17,605
2009	17,605
2010	17,605
2011	17,605
2012 and thereafter	<u>86,718</u>
	<u>\$ 200,754</u>

**NOTE 15 - FUTURE CHANGES IN ACCOUNTING PRINCIPLES**

In June 2004, the Governmental Accounting Standards Board issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement will generally require the costs of postretirement benefits other than pension benefits to be recognized over a period that approximates an employee's years of service rather than on a pay-as-you-go basis, as is current practice. The County will adopt this new standard beginning in 2008, the year in which adoption is first required for the County. The impact of adopting this statement has not yet been determined.

This information is an integral part of the accompanying  
basic financial statements.

## **REQUIRED SUPPLEMENTARY INFORMATION**



**McLEAN COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

**GENERAL FUND**

**For the Year Ended December 31, 2006**

	<b>Budget</b>		
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>			
General property taxes	\$ 9,376,259	\$ 9,376,259	\$ 9,395,546
Other taxes	7,835,449	7,835,449	8,846,599
Licenses, permits, fees, and fines	5,352,550	5,352,550	5,794,567
Intergovernmental	2,283,140	2,287,116	3,015,113
Charges for services	1,736,328	1,736,328	1,839,406
Maintenance contracts	2,679,767	2,679,767	2,615,721
Interest	679,250	679,250	1,335,817
Miscellaneous	11,188	13,388	84,468
Total revenues	<u>29,953,931</u>	<u>29,960,107</u>	<u>32,927,237</u>
<b>EXPENDITURES</b>			
Current operating:			
General government	11,860,378	12,096,858	12,339,879
Public safety	17,313,263	17,341,288	17,461,910
Culture and recreation	464,623	464,623	443,564
Capital outlay	342,000	958,995	755,020
Debt service	225,743	225,743	236,711
Total expenditures	<u>30,206,007</u>	<u>31,087,507</u>	<u>31,237,084</u>
Excess (deficiency) of revenues over expenditures	<u>(252,076)</u>	<u>(1,127,400)</u>	<u>1,690,153</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	746,791	746,791	562,120
Proceeds from capital lease	-	-	26,485
Proceeds from disposition of capital assets	-	-	5,344
Transfers out	<u>(495,815)</u>	<u>(495,815)</u>	<u>(633,953)</u>
Total other financing sources (uses)	<u>250,976</u>	<u>250,976</u>	<u>(40,004)</u>
Net change in fund balance	<u>\$ (1,100)</u>	<u>\$ (876,424)</u>	<u>1,650,149</u>
<b>EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE</b>			708,455
<b>FUND BALANCE</b>			
Beginning of year			<u>8,905,963</u>
End of year			<u>\$ 11,264,567</u>

**McLEAN COUNTY, ILLINOIS**  
**ILLINOIS MUNICIPAL RETIREMENT**  
**REQUIRED SUPPLEMENTARY INFORMATION -**  
**SCHEDULE OF FUNDING PROGRESS**

(Unaudited - See Accompanying Independent Auditor's Report)

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability - Entry Age</b>	<b>(Excess) Unfunded Actuarial Accrued Liability</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>(Excess) Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</b>
Sheriff's Law Enforcement Personnel:						
12/31/06	\$ 6,102,325	\$ 10,125,494	\$ 4,023,169	60.27%	\$ 2,615,247	153.84%
12/31/05	7,272,535	10,701,186	3,428,651	67.96	2,589,991	132.38
12/31/04	7,196,636	9,696,238	2,499,602	74.22	2,546,739	98.15
Other qualified employees:						
12/31/06	\$ 59,286,068	\$ 57,007,928	\$ (2,278,140)	104.00%	\$ 25,962,380	0.00%
12/31/05	54,933,398	53,052,520	(1,880,878)	103.55	24,857,856	0.00
12/31/04	50,897,856	50,257,856	(640,000)	101.27	24,812,918	0.00

On a market value basis, the actuarial value of assets and the funded ratio as of December 31, 2006 would be as follows:

	<b>Actuarial Value of Assets</b>	<b>Funded Ratio</b>
Sheriff's Law Enforcement Personnel	\$ 7,017,024	69.30%
Other qualified employees	63,771,547	111.86

## McLEAN COUNTY, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2006

#### Basis of Accounting

McLean County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds, including the major fund, the General Fund, as presented in the required supplemental information.

#### Reconciliation of General Fund Actual Amounts Included in Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual to Amounts Reflected in Government Fund Statements

A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. The reconciliation of the amounts reflected in the budget and actual schedule to that reflected in the governmental fund statements is as follows:

	<u>Per Budget and Actual Schedule</u>	<u>Employee Benefit Account</u>	<u>Per Governmental Fund Statements</u>
Revenues	\$ 32,927,237	\$ 3,629,815	\$ 36,557,052
Expenditures	<u>31,237,084</u>	<u>3,656,086</u>	<u>34,893,170</u>
Excess (deficiency) of revenue over expenditures	1,690,153	(26,271)	1,663,882
Total other financing sources (uses)	<u>(40,004)</u>	<u>-</u>	<u>(40,004)</u>
Net change in fund balance	1,650,149	(26,271)	1,623,878
Fund balance:			
Beginning of year	<u>8,905,963</u>	<u>734,726</u>	<u>9,640,689</u>
End of year	<u>\$ 10,556,112</u>	<u>\$ 708,455</u>	<u>\$ 11,264,567</u>

**McLEAN COUNTY, ILLINOIS**  
**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION**  
**December 31, 2006**

Excesses of expenditures over budget in individual accounts is as follows:

	<b><u>Final Budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance to Budget</u></b>
General Account	\$ 28,924,939	\$ 28,695,093	\$ 229,846
Tort Judgment Account	<u>2,162,568</u>	<u>2,541,991</u>	<u>(379,423)</u>
Subtotal	31,087,507	31,237,084	(149,577)
Employee Benefit	<u>-</u>	<u>3,656,086</u>	<u>(3,656,086)</u>
<b>Total</b>	<b><u>\$ 31,087,507</u></b>	<b><u>\$ 34,893,170</u></b>	<b><u>\$ (3,805,663)</u></b>

## **COMBINING AND INDIVIDUAL FUND STATEMENTS**

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**December 31, 2006**

<b>ASSETS</b>	<b><u>Working Cash</u></b>	<b><u>Parks and Recreation Special Activities</u></b>	<b><u>Dental Sealant Grant</u></b>
Cash and investments	\$ 742,423	\$ 34,576	\$ 122,220
Receivables:			
State of Illinois	-	-	40,941
General property taxes	-	-	-
Accounts	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 742,423</u></b>	<b><u>\$ 34,576</u></b>	<b><u>\$ 163,161</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 10,934
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	-	839
	<hr/>	<hr/>	<hr/>
Total liabilities	-	-	11,773
 <b>FUND BALANCES (DEFICIT)</b>			
Unreserved - undesignated	<u>742,423</u>	<u>34,576</u>	<u>151,388</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	 <b><u>\$ 742,423</u></b>	 <b><u>\$ 34,576</u></b>	 <b><u>\$ 163,161</u></b>

**SCHEDULE 1**

**Special Revenue**

<b><u>Women's, Infants, and Children</u></b>	<b><u>I.D.P.H Match Grant</u></b>	<b><u>Preventive Block Grant</u></b>	<b><u>Family Case Management</u></b>	<b><u>AIDS Counseling and Testing Grant</u></b>	<b><u>Persons With Developmental Disabilities</u></b>	<b><u>Tuberculosis Care and Treatment</u></b>
\$ 114,584	\$ 1,744	\$ 31,192	\$ 365,927	\$ 34,240	\$ 43,677	\$ 208,861
18,973	-	9,971	155,202	41,373	-	-
-	-	-	-	-	595,449	294,366
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,709	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 150,266</u>	<u>\$ 1,744</u>	<u>\$ 41,163</u>	<u>\$ 521,129</u>	<u>\$ 75,613</u>	<u>\$ 639,126</u>	<u>\$ 503,227</u>
\$ 4,662	\$ -	\$ 3,854	\$ 7,678	\$ 2,890	\$ -	\$ 894
-	-	-	-	-	595,449	294,366
-	-	9,671	39,280	10,066	-	-
-	-	-	-	-	-	-
1,172	-	-	18,465	652	-	7,033
4,632	-	682	11,058	1,849	-	2,958
10,466	-	14,207	76,481	15,457	595,449	305,251
<u>139,800</u>	<u>1,744</u>	<u>26,956</u>	<u>444,648</u>	<u>60,156</u>	<u>43,677</u>	<u>197,976</u>
<u>\$ 150,266</u>	<u>\$ 1,744</u>	<u>\$ 41,163</u>	<u>\$ 521,129</u>	<u>\$ 75,613</u>	<u>\$ 639,126</u>	<u>\$ 503,227</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**

**December 31, 2006**

<b>ASSETS</b>	<b><u>County Health</u></b>	<b><u>County Highway</u></b>	<b><u>County Bridge</u></b>	<b><u>County Federal Aid Matching Tax</u></b>
Cash and investments	\$ 1,409,070	\$ 1,339,171	\$ 2,226,656	\$ 1,887,666
Receivables:				
State of Illinois	57,910	-	-	-
General property taxes	2,639,004	2,238,008	1,513,212	1,128,600
Accounts	11,381	338,221	220,823	-
Other	12,878	-	-	-
Due from other funds	-	-	-	-
Inventories	-	490,086	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,130,243</u></b>	<b><u>\$ 4,405,486</u></b>	<b><u>\$ 3,960,691</u></b>	<b><u>\$ 3,016,266</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 16,126	\$ 72,245	\$ 325,524	\$ -
Unearned revenue - property taxes	2,639,004	2,238,008	1,513,212	1,128,600
Unearned revenue - other	155,221	-	-	-
Due to individuals and other governmental entities	22,893	1,500	-	-
Due to other funds	22,619	-	-	-
Due to fiduciary funds	40,034	21,115	1,846	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	2,895,897	2,332,868	1,840,582	1,128,600
 <b>FUND BALANCES (DEFICIT)</b>				
Unreserved - undesignated	<u>1,234,346</u>	<u>2,072,618</u>	<u>2,120,109</u>	<u>1,887,666</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 4,130,243</u></b>	<b><u>\$ 4,405,486</u></b>	<b><u>\$ 3,960,691</u></b>	<b><u>\$ 3,016,266</u></b>



**SCHEDULE 1**  
**(CONTINUED)**

**Special Revenue**

<b><u>County Motor Fuel Tax</u></b>	<b><u>Children's Advocacy Center</u></b>	<b><u>Social Security</u></b>	<b><u>Illinois Municipal Retirement</u></b>	<b><u>Co-operative Extension</u></b>	<b><u>Historical Museum</u></b>	<b><u>Veterans' Assistance Commission</u></b>
\$ 2,063,401	\$ -	\$ 349,560	\$ -	\$ 3,011	\$ 379	\$ 77,044
216,816	40,770	-	16,450	-	-	-
-	121,423	2,075,337	2,231,512	465,548	60,623	159,267
275,385	-	-	-	-	-	-
3,365	-	-	-	-	-	-
-	-	69,117	77,519	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,558,967</u>	<u>\$ 162,193</u>	<u>\$ 2,494,014</u>	<u>\$ 2,325,481</u>	<u>\$ 468,559</u>	<u>\$ 61,002</u>	<u>\$ 236,311</u>
\$ 810,854	\$ 1,510	\$ -	\$ -	\$ -	\$ -	\$ 1,675
-	121,423	2,075,337	2,231,512	465,548	60,623	159,267
245,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	19,045	-	40,616	-	-	-
11,763	5,903	44,203	358,019	-	-	1,281
1,067,617	147,881	2,119,540	2,630,147	465,548	60,623	162,223
1,491,350	14,312	374,474	(304,666)	3,011	379	74,088
<u>\$ 2,558,967</u>	<u>\$ 162,193</u>	<u>\$ 2,494,014</u>	<u>\$ 2,325,481</u>	<u>\$ 468,559</u>	<u>\$ 61,002</u>	<u>\$ 236,311</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2006**

<b>ASSETS</b>	<b><u>Recorder Document Storage</u></b>	<b><u>Safe Haven</u></b>	<b><u>Circuit Clerk Automation</u></b>
Cash and investments	\$ 583,410	\$ 188	\$ 175,696
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	2,488	86	15,732
Other	980	-	-
Due from other funds	-	-	-
Inventories	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 586,878</u></b>	<b><u>\$ 274</u></b>	<b><u>\$ 191,428</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 9,960	\$ -	\$ 464
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	1,517	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	11,477	-	464
 <b>FUND BALANCES (DEFICIT)</b>			
Unreserved - undesignated	575,401	274	190,964
	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<b><u>\$ 586,878</u></b>	<b><u>\$ 274</u></b>	<b><u>\$ 191,428</u></b>

**SCHEDULE 1**  
(CONTINUED)

**Special Revenue**

<b><u>Court Security</u></b>	<b><u>Court Document Storage</u></b>	<b><u>Maintenance and Child Support Collection</u></b>	<b><u>Probation Services</u></b>	<b><u>Evergreen Lake Lease</u></b>	<b><u>Asset Forfeiture</u></b>	<b><u>D.A.R.E. Program</u></b>
\$ 124,015	\$ 428,795	\$ 349,752	\$ 110,800	\$ 30,789	\$ 25,393	\$ 1,174
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,064	15,412	1,780	10,984	-	1,365	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 152,079</u>	<u>\$ 444,207</u>	<u>\$ 351,532</u>	<u>\$ 121,784</u>	<u>\$ 30,789</u>	<u>\$ 26,758</u>	<u>\$ 1,174</u>
\$ -	\$ 5,853	\$ 1,357	\$ 522	\$ 340	\$ -	\$ 46
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	39,196	-
5,659	841	796	-	75	-	-
5,659	6,694	2,153	522	415	39,196	46
<u>146,420</u>	<u>437,513</u>	<u>349,379</u>	<u>121,262</u>	<u>30,374</u>	<u>(12,438)</u>	<u>1,128</u>
<u>\$ 152,079</u>	<u>\$ 444,207</u>	<u>\$ 351,532</u>	<u>\$ 121,784</u>	<u>\$ 30,789</u>	<u>\$ 26,758</u>	<u>\$ 1,174</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2006**

<b>ASSETS</b>	<b><u>Sheriff Donation Trust</u></b>	<b><u>IDPA IV-D Project</u></b>	<b><u>Waste Management</u></b>
Cash and investments	\$ 8,888	\$ 46,905	\$ 190,361
Receivables:			
State of Illinois	-	46,619	-
General property taxes	-	-	-
Accounts	-	-	13,905
Other	-	-	-
Due from other funds	-	-	-
Inventories	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 8,888</u></b>	<b><u>\$ 93,524</u></b>	<b><u>\$ 204,266</u></b>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 630	\$ -
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	4,525	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	5,155	-
 <b>FUND BALANCES (DEFICIT)</b>			
Unreserved - undesignated	<u>8,888</u>	<u>88,369</u>	<u>204,266</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	 <b><u>\$ 8,888</u></b>	 <b><u>\$ 93,524</u></b>	 <b><u>\$ 204,266</u></b>

**SCHEDULE 1**  
(CONTINUED)

<b>Special Revenue</b>						
<b>Multi-disciplinary Domestic Violence Grant</b>	<b>Public Building Commission Lease</b>	<b>Public Building Commission Rental - Operations and Maintenance</b>	<b>County Clerk Document Storage</b>	<b>Jail Prisoners' Commissary</b>	<b>GIS Fees</b>	<b>Collector Automation</b>
\$ -	\$ 86,133	\$ -	\$ 45,624	\$ 23,383	\$ 23,953	\$ 43,264
33,330	-	-	-	-	-	-
-	2,615,224	2,575,339	-	-	-	-
-	-	-	-	-	3,110	-
-	-	-	-	-	490	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 33,330</u>	<u>\$ 2,701,357</u>	<u>\$ 2,575,339</u>	<u>\$ 45,624</u>	<u>\$ 23,383</u>	<u>\$ 27,553</u>	<u>\$ 43,264</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,615,224	2,575,339	-	-	-	-
2,449	-	-	-	-	-	-
-	-	-	-	-	-	-
26,852	-	246,405	-	-	-	-
3,988	-	-	466	-	-	-
33,289	2,615,224	2,821,744	466	-	-	-
41	86,133	(246,405)	45,158	23,383	27,553	43,264
<u>\$ 33,330</u>	<u>\$ 2,701,357</u>	<u>\$ 2,575,339</u>	<u>\$ 45,624</u>	<u>\$ 23,383</u>	<u>\$ 27,553</u>	<u>\$ 43,264</u>

**McLEAN COUNTY, ILLINOIS**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2006**

<b>ASSETS</b>	<b>Children's Waiting Room</b>	<b>Fairview Building Fund</b>	<b>Nursing Home Employee Vending</b>
Cash and investments	\$ 14,733	\$ -	\$ 2,258
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	2,460	4,333	-
Other	-	11,469	-
Due from other funds	-	-	-
Inventories	-	-	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<u><u>\$ 17,193</u></u>	<u><u>\$ 15,802</u></u>	<u><u>\$ 2,258</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 3,975	\$ -
Unearned revenue - property taxes	-	-	-
Unearned revenue - other	-	-	-
Due to individuals and other	-		
governmental entities	-	-	-
Due to other funds	-	11,166	-
Due to fiduciary funds	-	274	-
	<hr/>	<hr/>	<hr/>
Total liabilities	-	15,415	-
 <b>FUND BALANCES (DEFICIT)</b>			
Unreserved - undesignated	<u>17,193</u>	<u>387</u>	<u>2,258</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)</b>	<u><u>\$ 17,193</u></u>	<u><u>\$ 15,802</u></u>	<u><u>\$ 2,258</u></u>

**SCHEDULE 1**  
**(CONTINUED)**

<b>Special Revenue</b>						
<b>Metro McLean County Centralized Communications Center</b>	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Law Library</b>	<b>Collector Tax Indemnity</b>	<b>Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 497,804	\$ 2,300,694	\$ 292,323	\$ -	\$ 229,122	\$ 486	\$ 16,691,345
-	185,523	-	-	-	-	863,878
-	-	-	-	-	-	18,712,912
-	25,000	7,149	4,958	-	-	982,636
-	13,229	-	-	-	-	42,411
-	-	-	-	-	-	163,345
-	-	-	-	-	-	490,086
<u>\$ 497,804</u>	<u>\$ 2,524,446</u>	<u>\$ 299,472</u>	<u>\$ 4,958</u>	<u>\$ 229,122</u>	<u>\$ 486</u>	<u>\$ 37,946,613</u>
\$ 42,106	\$ 241,337	\$ 268,043	\$ 2,355	\$ -	\$ -	\$ 1,835,834
-	-	-	-	-	-	18,712,912
-	-	-	-	-	-	461,687
-	-	-	-	-	-	24,393
5,470	-	-	9,989	-	-	448,680
26,469	-	-	-	-	-	550,792
74,045	241,337	268,043	12,344	-	-	22,034,298
<u>423,759</u>	<u>2,283,109</u>	<u>31,429</u>	<u>(7,386)</u>	<u>229,122</u>	<u>486</u>	<u>15,912,315</u>
<u>\$ 497,804</u>	<u>\$ 2,524,446</u>	<u>\$ 299,472</u>	<u>\$ 4,958</u>	<u>\$ 229,122</u>	<u>\$ 486</u>	<u>\$ 37,946,613</u>

**McLEAN COUNTY, ILLINOIS**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

**Year Ended December 31, 2006**

	<u>Working Cash</u>	<u>Parks and Recreation Special Activities</u>	<u>Homeland Security Grant</u>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	-	-
Intergovernmental	-	-	49,940
Charges for services	-	7,592	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>7,592</u>	<u>49,940</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	-	-	1,354
Highway and streets	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	13,449	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	49,940
Debt service	-	-	-
Total expenditures	<u>-</u>	<u>13,449</u>	<u>51,294</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(5,857)</u>	<u>(1,354)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(5,857)	(1,354)
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>742,423</u>	<u>40,433</u>	<u>1,354</u>
End of year	<u>\$ 742,423</u>	<u>\$ 34,576</u>	<u>\$ -</u>



## Special Revenue

<u>Dental Sealant Grant</u>	<u>Women's, Infants, and Children</u>	<u>I.D.P.H Match Grant</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,915
-	-	-	-	-	-	-
17,304	-	-	-	-	-	-
231,054	398,217	-	101,255	950,000	286,278	-
3,872	-	-	-	1,885	-	-
-	-	-	-	-	-	-
-	290	-	3,888	520	9	-
<u>252,230</u>	<u>398,507</u>	<u>-</u>	<u>105,143</u>	<u>952,405</u>	<u>286,287</u>	<u>587,915</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
205,961	379,990	-	103,194	913,275	282,113	584,212
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>205,961</u>	<u>379,990</u>	<u>-</u>	<u>103,194</u>	<u>913,275</u>	<u>282,113</u>	<u>584,212</u>
<u>46,269</u>	<u>18,517</u>	<u>-</u>	<u>1,949</u>	<u>39,130</u>	<u>4,174</u>	<u>3,703</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>46,269</u>	<u>18,517</u>	<u>-</u>	<u>1,949</u>	<u>39,130</u>	<u>4,174</u>	<u>3,703</u>
<u>105,119</u>	<u>121,283</u>	<u>1,744</u>	<u>25,007</u>	<u>405,518</u>	<u>55,982</u>	<u>39,974</u>
<u>\$ 151,388</u>	<u>\$ 139,800</u>	<u>\$ 1,744</u>	<u>\$ 26,956</u>	<u>\$ 444,648</u>	<u>\$ 60,156</u>	<u>\$ 43,677</u>

**McLEAN COUNTY, ILLINOIS**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

**Year Ended December 31, 2006**

	<b><u>Tuberculosis Care and Treatment</u></b>	<b><u>County Health</u></b>	<b><u>County Highway</u></b>	<b><u>County Bridge</u></b>
<b>REVENUES</b>				
General property taxes	\$ 288,463	\$ 2,651,114	\$ 2,115,397	\$ 1,453,305
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	-	535,153	-	-
Intergovernmental	-	374,855	-	-
Charges for services	-	227,588	1,660,407	-
Interest	-	-	8,000	13,000
Miscellaneous	105	501	9,304	99,291
Total revenues	<u>288,568</u>	<u>3,789,211</u>	<u>3,793,108</u>	<u>1,565,596</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	-	2,162,664	678,728
Health and welfare	275,320	3,519,114	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	1,209,134	889,416
Other	-	-	397,891	-
Debt service	-	-	2,340	-
Total expenditures	<u>275,320</u>	<u>3,519,114</u>	<u>3,772,029</u>	<u>1,568,144</u>
Excess (deficiency) of revenues over expenditures	<u>13,248</u>	<u>270,097</u>	<u>21,079</u>	<u>(2,548)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	197,043
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	4,950	-
Transfers out	-	-	(21,965)	(15,653)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(17,015)</u>	<u>181,390</u>
Net change in fund balances	13,248	270,097	4,064	178,842
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>184,728</u>	<u>964,249</u>	<u>2,068,554</u>	<u>1,941,267</u>
End of year	<u>\$ 197,976</u>	<u>\$ 1,234,346</u>	<u>\$ 2,072,618</u>	<u>\$ 2,120,109</u>

**SCHEDULE 2**  
(CONTINUED)

**Special Revenue**

<b>County Federal Aid Matching Tax</b>	<b>County Motor Fuel Tax</b>	<b>Children's Advocacy Center</b>	<b>Social Security</b>	<b>Illinois Municipal Retirement</b>	<b>Co-operative Extension</b>	<b>Historical Museum</b>
\$ 1,090,666	\$ -	\$ 115,385	\$ 2,052,210	\$ 2,063,199	\$ 450,552	\$ 57,693
-	-	-	-	100,000	-	-
-	-	-	-	-	-	-
-	3,042,883	349,561	-	-	-	-
-	-	-	-	-	-	-
5,000	65,611	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,095,666</u>	<u>3,108,494</u>	<u>464,946</u>	<u>2,052,210</u>	<u>2,163,199</u>	<u>450,552</u>	<u>57,693</u>
-	-	-	1,690,252	2,104,018	-	-
-	-	460,685	-	-	-	-
12,798	2,017,119	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	449,781	57,594
520,466	903,961	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>533,264</u>	<u>2,921,080</u>	<u>460,685</u>	<u>1,690,252</u>	<u>2,104,018</u>	<u>449,781</u>	<u>57,594</u>
<u>562,402</u>	<u>187,414</u>	<u>4,261</u>	<u>361,958</u>	<u>59,181</u>	<u>771</u>	<u>99</u>
-	4,425	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,810)	-	-	(316,311)	(354,765)	-	-
<u>(2,810)</u>	<u>4,425</u>	<u>-</u>	<u>(316,311)</u>	<u>(354,765)</u>	<u>-</u>	<u>-</u>
559,592	191,839	4,261	45,647	(295,584)	771	99
<u>1,328,074</u>	<u>1,299,511</u>	<u>10,051</u>	<u>328,827</u>	<u>(9,082)</u>	<u>2,240</u>	<u>280</u>
<u>\$ 1,887,666</u>	<u>\$ 1,491,350</u>	<u>\$ 14,312</u>	<u>\$ 374,474</u>	<u>\$ (304,666)</u>	<u>\$ 3,011</u>	<u>\$ 379</u>

**McLEAN COUNTY, ILLINOIS**

**NONMAJOR GOVERNMENTAL FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

**Year Ended December 31, 2006**

	<b><u>Veterans' Assistance Commission</u></b>	<b><u>Recorder Document Storage</u></b>	<b><u>Safe Haven</u></b>	<b><u>Circuit Clerk Automation</u></b>
<b>REVENUES</b>				
General property taxes	\$ 156,594	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	-	145,136	274	217,885
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>156,594</u>	<u>145,136</u>	<u>274</u>	<u>217,885</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	127,769	-	-
Public safety	-	-	-	236,042
Highway and streets	-	-	-	-
Health and welfare	151,303	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	-	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>151,303</u>	<u>127,769</u>	<u>-</u>	<u>236,042</u>
Excess (deficiency) of revenues over expenditures	<u>5,291</u>	<u>17,367</u>	<u>274</u>	<u>(18,157)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	(71,454)	-	(77,495)
Total other financing sources (uses)	<u>-</u>	<u>(71,454)</u>	<u>-</u>	<u>(77,495)</u>
Net change in fund balances	5,291	(54,087)	274	(95,652)
<b>FUND BALANCES (DEFICIT)</b>				
Beginning of year	<u>68,797</u>	<u>629,488</u>	<u>-</u>	<u>286,616</u>
End of year	<u>\$ 74,088</u>	<u>\$ 575,401</u>	<u>\$ 274</u>	<u>\$ 190,964</u>

**SCHEDULE 2**  
(CONTINUED)

**Special Revenue**

<u>Court Security</u>	<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
373,673	216,333	64,053	197,016	-	14,460	-
-	-	-	-	-	17,153	-
-	-	-	-	13,955	-	-
-	-	-	-	-	-	-
-	-	-	-	3,010	-	1,907
<u>373,673</u>	<u>216,333</u>	<u>64,053</u>	<u>197,016</u>	<u>16,965</u>	<u>31,613</u>	<u>1,907</u>
-	-	-	-	-	-	-
354,543	342,456	53,526	85,371	-	32,511	2,061
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	16,347	-	-
-	-	-	-	-	-	-
-	-	-	15,637	-	16,974	-
-	-	-	-	-	-	-
<u>354,543</u>	<u>342,456</u>	<u>53,526</u>	<u>101,008</u>	<u>16,347</u>	<u>49,485</u>	<u>2,061</u>
-	-	-	-	-	-	-
<u>19,130</u>	<u>(126,123)</u>	<u>10,527</u>	<u>96,008</u>	<u>618</u>	<u>(17,872)</u>	<u>(154)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(125,000)	-	-	-
-	-	-	<u>(125,000)</u>	-	-	-
<u>19,130</u>	<u>(126,123)</u>	<u>10,527</u>	<u>(28,992)</u>	<u>618</u>	<u>(17,872)</u>	<u>(154)</u>
-	-	-	-	-	-	-
<u>127,290</u>	<u>563,636</u>	<u>338,852</u>	<u>150,254</u>	<u>29,756</u>	<u>5,434</u>	<u>1,282</u>
<u>\$ 146,420</u>	<u>\$ 437,513</u>	<u>\$ 349,379</u>	<u>\$ 121,262</u>	<u>\$ 30,374</u>	<u>\$ (12,438)</u>	<u>\$ 1,128</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2006

	<u>Sheriff Donation Trust</u>	<u>IDPA IV-D Project</u>	<u>Waste Management</u>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	-	145,697
Intergovernmental	-	368,608	-
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	10,831	-	-
Total revenues	<u>10,831</u>	<u>368,608</u>	<u>145,697</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	-
Public safety	5,298	365,429	-
Highway and streets	-	-	-
Health and welfare	-	-	116,090
Culture and recreation	-	-	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	1,380	-
Total expenditures	<u>5,298</u>	<u>366,809</u>	<u>116,090</u>
Excess (deficiency) of revenues over expenditures	<u>5,533</u>	<u>1,799</u>	<u>29,607</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	(15,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balances	5,533	1,799	14,607
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>3,355</u>	<u>86,570</u>	<u>189,659</u>
End of year	<u>\$ 8,888</u>	<u>\$ 88,369</u>	<u>\$ 204,266</u>

**SCHEDULE 2**  
(CONTINUED)

<b>Special Revenue</b>						
<b>Multi-disciplinary Domestic Violence Grant</b>	<b>Public Building Commission Lease</b>	<b>Public Building Commission Rental - Operations and Maintenance</b>	<b>County Clerk Document Storage</b>	<b>Jail Prisoners' Commissary</b>	<b>GIS Fees</b>	<b>Collector Automation</b>
\$ -	\$ 2,645,620	\$ 2,348,915	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	29,570	-	179,083	24,745
292,467	-	-	-	-	-	-
-	-	-	-	158,641	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>292,467</u>	<u>2,645,620</u>	<u>2,348,915</u>	<u>29,570</u>	<u>158,641</u>	<u>179,083</u>	<u>24,745</u>
-	-	2,532,145	31,832	-	181,873	2,370
308,381	-	-	-	152,979	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,523,206	-	-	-	-	-
<u>308,381</u>	<u>2,523,206</u>	<u>2,532,145</u>	<u>31,832</u>	<u>152,979</u>	<u>181,873</u>	<u>2,370</u>
<u>(15,914)</u>	<u>122,414</u>	<u>(183,230)</u>	<u>(2,262)</u>	<u>5,662</u>	<u>(2,790)</u>	<u>22,375</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(25,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>
(15,914)	122,414	(183,230)	(2,262)	5,662	(2,790)	(2,625)
15,955	(36,281)	(63,175)	47,420	17,721	30,343	45,889
<u>\$ 41</u>	<u>\$ 86,133</u>	<u>\$ (246,405)</u>	<u>\$ 45,158</u>	<u>\$ 23,383</u>	<u>\$ 27,553</u>	<u>\$ 43,264</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2006

	<u>Children's Waiting Room</u>	<u>Fairview Building Fund</u>	<u>Nursing Home Employee Vending</u>
<b>REVENUES</b>			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	17,193	-	-
Intergovernmental	-	-	-
Charges for services	-	58,714	1,922
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>17,193</u>	<u>58,714</u>	<u>1,922</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	58,676	1,665
Public safety	-	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay:	-	-	-
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	-	-
Total expenditures	<u>-</u>	<u>58,676</u>	<u>1,665</u>
Excess (deficiency) of revenues over expenditures	<u>17,193</u>	<u>38</u>	<u>257</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	17,193	38	257
<b>FUND BALANCES (DEFICIT)</b>			
Beginning of year	<u>-</u>	<u>349</u>	<u>2,001</u>
End of year	<u>\$ 17,193</u>	<u>\$ 387</u>	<u>\$ 2,258</u>



**SCHEDULE 2**  
**(CONTINUED)**

**Special Revenue**

<b>Metro McLean County Centralized Communications Center</b>	<b>Township Motor Fuel Tax</b>	<b>Township Bridge Program</b>	<b>Law Library</b>	<b>Collector Tax Indemnity</b>	<b>Capital Improvement Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,077,028
-	-	-	-	-	-	100,000
35,200	-	-	78,841	25,140	-	2,316,756
1,744,956	2,273,264	-	-	-	-	10,480,491
-	-	-	-	-	-	2,134,576
15,586	106,379	4,623	-	6,621	-	224,820
-	-	-	-	-	-	129,656
<u>1,795,742</u>	<u>2,379,643</u>	<u>4,623</u>	<u>78,841</u>	<u>31,761</u>	<u>-</u>	<u>33,463,327</u>
-	-	-	-	-	-	6,730,600
2,249,256	-	-	55,909	-	-	4,705,801
-	2,215,422	174,351	-	-	-	7,261,082
-	-	-	-	-	-	6,530,572
-	-	-	-	-	-	537,171
63,548	-	-	-	-	-	3,586,525
-	-	-	-	-	-	480,442
-	-	-	-	-	-	2,526,926
<u>2,312,804</u>	<u>2,215,422</u>	<u>174,351</u>	<u>55,909</u>	<u>-</u>	<u>-</u>	<u>32,359,119</u>
<u>(517,062)</u>	<u>164,221</u>	<u>(169,728)</u>	<u>22,932</u>	<u>31,761</u>	<u>-</u>	<u>1,104,208</u>
493,265	5,460	13,543	-	-	-	713,736
49,918	-	-	-	-	-	49,918
-	-	-	-	-	-	4,950
-	-	(197,043)	-	-	-	(1,222,496)
<u>543,183</u>	<u>5,460</u>	<u>(183,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(453,892)</u>
26,121	169,681	(353,228)	22,932	31,761	-	650,316
<u>397,638</u>	<u>2,113,428</u>	<u>384,657</u>	<u>(30,318)</u>	<u>197,361</u>	<u>486</u>	<u>15,261,999</u>
<u>\$ 423,759</u>	<u>\$ 2,283,109</u>	<u>\$ 31,429</u>	<u>\$ (7,386)</u>	<u>\$ 229,122</u>	<u>\$ 486</u>	<u>\$ 15,912,315</u>

## GENERAL FUND

The County's General Fund is used to account for all transactions of a governmental unit which are not properly accounted for in another fund. For reporting purposes, in compliance with *Statement 10 of the Government Accounting Standards Board*, the County's Tort Judgment Account and Employee Benefit Account have been combined with the General Fund.

***General Account*** - To account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

***Tort Judgment Account*** - This fund has been established to fund unemployment, workmen's compensation, and liability claims of County employees.

***Employee Benefit Account*** - This fund is responsible for collecting County employee medical and hospital insurance premiums and funding insurance coverage payments of this nature.

**McLEAN COUNTY, ILLINOIS**  
**GENERAL FUND BY ACCOUNT**  
**COMBINING BALANCE SHEET**

**December 31, 2006**  
**With Comparative Figures for December 31, 2005**

ASSETS	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2006	2005
Cash and investments	\$ 7,807,801	\$ -	\$ 734,912	\$ 8,542,713	\$ 6,592,673
Receivables:					
State of Illinois	2,058,338	1,055	-	2,059,393	2,159,536
General property taxes	6,972,886	2,265,964	-	9,238,850	9,282,496
Accounts	164,146	10,306	-	174,452	266,127
Insurance recoveries	81,309	1,128,040	-	1,209,349	1,624,640
Other	191,336	-	-	191,336	158,211
Due from other funds	431,976	46,887	-	478,863	342,711
Intra-account due from (to)	216,028	(216,028)	-	-	-
Due from fiduciary funds	38	-	-	38	3,962
Due from component units	655,508	-	-	655,508	478,557
Inventories	113,400	-	-	113,400	90,907
Other assets	204,738	67,235	-	271,973	55,166
<b>TOTAL ASSETS</b>	<b>\$ 18,897,504</b>	<b>\$ 3,303,459</b>	<b>\$ 734,912</b>	<b>\$ 22,935,875</b>	<b>\$ 21,054,986</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 394,610	\$ 73,399	\$ 7,503	\$ 475,512	\$ 507,989
Unearned revenue - property taxes	6,972,886	2,265,964	-	9,238,850	9,282,496
Unearned revenue - other	11,601	-	-	11,601	9,979
Due to individuals and other governmental entities	175,529	-	18,762	194,291	174,196
Due to State of Illinois	22,410	-	-	22,410	26,847
Due to fiduciary funds	367,037	16,104	192	383,333	363,964
Claims payable	-	1,345,311	-	1,345,311	1,048,826
Total liabilities	<u>7,944,073</u>	<u>3,700,778</u>	<u>26,457</u>	<u>11,671,308</u>	<u>11,414,297</u>
<b>FUND BALANCES</b>					
Reserved for tort judgment	-	-	-	-	71,446
Unreserved - undesignated	10,953,431	(397,319)	708,455	11,264,567	9,569,243
Total fund balances	<u>10,953,431</u>	<u>(397,319)</u>	<u>708,455</u>	<u>11,264,567</u>	<u>9,640,689</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,897,504</b>	<b>\$ 3,303,459</b>	<b>\$ 734,912</b>	<b>\$ 22,935,875</b>	<b>\$ 21,054,986</b>

## McLEAN COUNTY, ILLINOIS

## GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended December 31, 2006

With Comparative Figures for the Year Ended December 31, 2005

	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2006	2005
<b>REVENUES</b>					
General property taxes	\$ 7,233,445	\$ 2,162,101	\$ -	\$ 9,395,546	\$ 8,978,597
Other taxes	8,846,599	-	-	8,846,599	8,658,516
Licenses, permits, fees, and fines	5,794,567	-	-	5,794,567	5,328,511
Intergovernmental	3,015,113	-	-	3,015,113	2,522,426
Charges for services	1,836,179	3,227	3,604,235	5,443,641	5,483,895
Maintenance contracts	2,615,721	-	-	2,615,721	2,673,256
Interest	1,335,817	-	25,580	1,361,397	923,491
Miscellaneous	35,882	48,586	-	84,468	46,133
Total revenues	<u>30,713,323</u>	<u>2,213,914</u>	<u>3,629,815</u>	<u>36,557,052</u>	<u>34,614,825</u>
<b>EXPENDITURES</b>					
Current:					
General government	9,797,888	2,541,991	3,656,086	15,995,965	14,570,785
Public safety	17,461,910	-	-	17,461,910	16,316,823
Culture and recreation	443,564	-	-	443,564	401,517
Capital outlay	755,020	-	-	755,020	558,459
Debt service	236,711	-	-	236,711	546,876
Total expenditures	<u>28,695,093</u>	<u>2,541,991</u>	<u>3,656,086</u>	<u>34,893,170</u>	<u>32,394,460</u>
Excess (deficiency) of revenue over expenditures	<u>2,018,230</u>	<u>(328,077)</u>	<u>(26,271)</u>	<u>1,663,882</u>	<u>2,220,365</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	562,120	-	-	562,120	748,668
Proceeds from capital leases	26,485	-	-	26,485	251,769
Proceeds from disposition of capital assets	5,344	-	-	5,344	285
Transfers out	<u>(493,265)</u>	<u>(140,688)</u>	<u>-</u>	<u>(633,953)</u>	<u>(578,602)</u>
Total other financing sources (uses)	<u>100,684</u>	<u>(140,688)</u>	<u>-</u>	<u>(40,004)</u>	<u>422,120</u>
Net change in fund balance	2,118,914	(468,765)	(26,271)	1,623,878	2,642,485
<b>FUND BALANCE</b>					
Beginning of year	<u>8,834,517</u>	<u>71,446</u>	<u>734,726</u>	<u>9,640,689</u>	<u>6,998,204</u>
End of year	<u>\$ 10,953,431</u>	<u>\$ (397,319)</u>	<u>\$ 708,455</u>	<u>\$ 11,264,567</u>	<u>\$ 9,640,689</u>

## McLEAN COUNTY, ILLINOIS

## GENERAL ACCOUNT

## SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2006

With Comparative Figures for Year Ended December 31, 2005

	2006		Actual	2005 Actual
	Budget Original	Final		
<b>CURRENT</b>				
General Government:				
County Board:				
Personal services	\$ 144,670	\$ 144,670	\$ 111,918	\$ 110,275
Contractual services	567,194	567,194	774,347	720,779
Commodities	4,500	4,500	1,702	2,144
Total County Board	716,364	716,364	887,967	833,198
County Administrator:				
Personal services	310,643	310,643	322,359	300,010
Contractual services	98,900	98,900	101,509	94,470
Commodities	28,200	28,200	33,587	30,641
Total County Administrator	437,743	437,743	457,455	425,121
County Auditor:				
Personal services	282,995	282,995	263,278	247,714
Contractual services	10,395	10,395	6,220	6,801
Commodities	14,650	14,650	10,009	13,476
Total County Auditor	308,040	308,040	279,507	267,991
County Treasurer:				
Personal services	249,097	249,097	243,622	236,677
Contractual services	27,950	27,950	20,317	26,990
Commodities	47,350	47,350	43,960	41,351
Minor equipment	250	250	-	5,495
Total County Treasurer	324,647	324,647	307,899	310,513
County Clerk:				
Personal services	337,997	337,997	327,124	319,891
Contractual services	283,316	283,316	319,157	143,178
Commodities	53,620	53,620	57,745	26,866
Minor equipment	334,500	334,500	341,908	5,495
Total County Clerk	1,009,433	1,009,433	1,045,934	495,430

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2006**

**With Comparative Figures for Year Ended December 31, 2005**

	2006		Actual	2005 Actual
	Budget Original	Final		
CURRENT (CONTINUED)				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 162,934	\$ 162,934	\$ 163,721	\$ 157,246
Contractual services	13,330	13,330	11,918	9,205
Commodities	23,500	23,500	18,237	19,853
Total Recorder of Deeds	199,764	199,764	193,876	186,304
Department of Building and Zoning:				
Personal services	221,907	221,907	213,951	215,399
Contractual services	41,151	39,551	35,608	50,029
Commodities	8,250	8,250	8,182	-
Minor Equipment	-	7,496	6,565	7,248
Total Department of Building and Zoning	271,308	277,204	264,306	272,676
Information Services Department:				
Personal services	892,380	892,380	891,054	844,115
Contractual services	949,890	1,134,625	1,009,333	741,816
Commodities	39,330	54,930	30,835	23,578
Minor equipment	74,000	84,000	96,760	112,233
Total Information Services Department	1,955,600	2,165,934	2,027,982	1,721,742
Facilities Management:				
Personal services	1,468,499	1,468,499	1,429,363	1,369,377
Contractual services	1,599,416	1,605,416	1,586,806	1,659,695
Commodities	268,474	273,314	257,287	277,970
Minor equipment	10,000	16,410	11,380	58,648
Total Facilities Management	3,346,389	3,363,639	3,284,836	3,365,690

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2006**

**With Comparative Figures for Year Ended December 31, 2005**

	<b>2006</b>		<b>Actual</b>	<b>2005 Actual</b>
	<b>Budget</b>	<b>Budget</b>		
	<b>Original</b>	<b>Final</b>		
<b>CURRENT (CONTINUED)</b>				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 89,062	\$ 89,062	\$ 90,173	\$ 86,156
Contractual services	380,920	380,920	380,920	363,265
Total City of Bloomington - Election	469,982	469,982	471,093	449,421
Assessment Office:				
Personal services	445,487	445,487	413,735	423,572
Contractual services	152,078	152,078	97,362	181,225
Commodities	63,975	63,975	65,936	60,303
Minor equipment	-	-	-	10,990
Total Assessment Office	661,540	661,540	577,033	676,090
Total General Government	9,700,810	9,934,290	9,797,888	9,004,176
Public Safety:				
Merit Board:				
Personal services	7,000	7,000	8,880	11,126
Contractual services	7,850	7,850	8,446	7,854
Commodities	500	500	429	204
Total Merit Board	15,350	15,350	17,755	19,184
Circuit Clerk:				
Personal services	1,770,857	1,770,857	1,675,575	1,601,435
Contractual services	40,267	40,267	35,941	35,993
Commodities	94,750	94,750	108,917	95,713
Total Circuit Clerk	1,905,874	1,905,874	1,820,433	1,733,141

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2006**

**With Comparative Figures for Year Ended December 31, 2005**

CURRENT (CONTINUED)	2006			2005 Actual
	Budget		Actual	
	Original	Final		
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 401,508	\$ 401,508	\$ 396,452	\$ 364,453
Contractual services	367,021	367,021	409,618	343,410
Commodities	39,900	39,900	50,375	50,609
Minor equipment	4,325	4,325	4,495	6,837
Total Circuit Court	812,754	812,754	860,940	765,309
Jury Commission:				
Personal services	77,977	77,977	73,476	70,222
Contractual services	9,120	9,120	6,672	8,142
Commodities	13,935	13,935	11,994	12,111
Total Jury Commission	101,032	101,032	92,142	90,475
State's Attorney:				
Personal services	1,911,595	1,911,595	1,903,951	1,731,896
Contractual services	215,291	215,291	195,861	182,152
Commodities	45,431	45,431	45,013	45,644
Minor equipment	41,713	41,713	-	10,990
Total State's Attorney	2,214,030	2,214,030	2,144,825	1,970,682
Public Defender:				
Personal services	1,161,662	1,161,662	1,188,981	1,069,015
Contractual services	224,780	224,780	293,553	246,986
Commodities	29,328	29,328	27,922	22,915
Minor equipment	8,300	8,300	-	-
Total Public Defender	1,424,070	1,424,070	1,510,456	1,338,916
Court Services:				
Personal services	2,996,032	2,996,032	2,975,634	2,828,527
Contractual services	219,945	222,560	265,074	241,942
Commodities	97,935	104,603	94,138	85,469
Minor equipment	22,650	17,216	2,390	20,480
Total Court Services	3,336,562	3,340,411	3,337,236	3,176,418



**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2006**

**With Comparative Figures for Year Ended December 31, 2005**

CURRENT (CONTINUED)	2006			2005 Actual
	Budget		Actual	
	Original	Final		
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 5,975,761	\$ 5,975,761	\$ 6,132,035	\$ 5,768,234
Contractual services	373,536	374,694	410,432	355,392
Commodities	531,339	553,348	552,537	524,191
Minor equipment	50,230	48,677	16,800	17,136
Total County Sheriff	6,930,866	6,952,480	7,111,804	6,664,953
Coroner:				
Personal services	241,807	241,807	248,460	237,867
Contractual services	142,642	144,003	120,964	129,364
Commodities	31,750	32,950	29,881	31,058
Total Coroner	416,199	418,760	399,305	398,289
Rescue Squad:				
Contractual services	-	-	-	5,422
Commodities	-	-	-	10,567
Total Rescue Squad	-	-	-	15,989
Emergency Management Agency:				
Personal services	114,532	114,532	116,755	110,813
Contractual services	27,994	27,994	27,547	18,866
Commodities	10,000	10,000	15,320	8,293
Minor equipment	4,000	4,000	7,392	5,495
Total Emergency Management Agency	156,526	156,526	167,014	143,467
Total Public Safety	17,313,263	17,341,288	17,461,910	16,316,823

**McLEAN COUNTY, ILLINOIS**

**GENERAL ACCOUNT**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**

**Year Ended December 31, 2006**

**With Comparative Figures for Year Ended December 31, 2005**

	<b>2006</b>		<b>Actual</b>	<b>2005 Actual</b>
	<b>Budget</b>	<b>Budget</b>		
	<b>Original</b>	<b>Final</b>		
<b>CURRENT (CONTINUED)</b>				
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 287,223	\$ 287,223	\$ 258,897	\$ 258,172
Contractual services	99,900	99,900	90,665	61,654
Commodities	59,500	59,500	74,770	66,407
Minor equipment	18,000	18,000	19,232	-
Total Department of Parks and Recreation	464,623	464,623	443,564	386,233
<b>CAPITAL OUTLAY</b>				
County Board	121,000	121,000	149,086	210,616
County Administrator	-	-	-	10,995
Information Services Department	131,000	131,000	138,602	11,296
Facilities Management	-	541,875	337,139	209,813
Circuit Clerk	-	-	21,990	21,990
State's Attorney	-	-	-	21,990
Court Services	-	-	884	10,995
County Sheriff	-	75,120	50,287	56,264
Coroner	-	-	-	2,500
Department of Parks and Recreation	90,000	90,000	57,032	2,000
Total capital outlay	342,000	958,995	755,020	558,459
<b>DEBT SERVICE</b>	225,743	225,743	236,711	546,876
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,046,439</b>	<b>\$ 28,924,939</b>	<b>\$ 28,695,093</b>	<b>\$ 26,812,567</b>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2006

With Comparative Figures for Year Ended December 31, 2005

CURRENT	2006			2005 Actual
	Budget		Actual	
	Original	Final		
General Government:				
Personal services	\$ 718,246	\$ 718,246	\$ 768,090	\$ 689,198
Contractual services	1,296,772	1,296,772	1,565,852	1,238,326
Commodities	137,550	140,550	206,287	176,756
Minor equipment	<u>7,000</u>	<u>7,000</u>	<u>1,762</u>	<u>3,478</u>
TOTAL EXPENDITURES	\$ 2,159,568	\$ 2,162,568	\$ 2,541,991	\$ 2,107,758

## SPECIAL REVENUE FUNDS

Funds used to account for revenue from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities or government.

The County maintained 51 individual Special Revenue Funds.

Following are individual Special Revenue Funds:

***Working Cash Fund*** - To account for financial resources held by the County which may be temporarily loaned to other funds.

***Parks and Recreation Special Activities Fund*** - To account for the receipts from special activities at Comlara Park.

***Homeland Security Grant Fund*** - To account for the activity of a grant relating to the purchase of equipment, planning services, and costs in support of efforts on-going in Homeland Security Region Eleven.

***Dental Sealant Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Women, Infants, and Children Fund*** - To account for the revenue and related expenditures of the Grant.

***I.D.P.H. Match Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Preventive Block Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Family Case Management Fund*** - To account for the revenue and related expenditures of the Grant.

***AIDS Counseling and Testing Grant Fund*** - To account for the revenue and related expenditures of the Grant.

***Persons With Developmental Disabilities Fund*** - To account for grants, entitlements, and other revenues to provide for the well being of persons requiring services.

***Tuberculosis Care and Treatment Fund*** - To account for grants, entitlements, and other revenues so mandated that finance the operations related to tuberculosis care and treatment.

***County Health Fund*** - The County Health Fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health-related activities.

***County Highway Fund*** - To account for revenues derived from specific taxes and user charges for the maintenance of County highways.

## **SPECIAL REVENUE FUNDS (CONTINUED)**

***County Bridge Fund*** - To account for revenue derived from state grants, specific taxes to be used for the maintenance of County bridges, and a portion of rural township bridges.

***County Federal Aid Matching Fund*** - Revenues received through the use of this tax are used to match federal or state motor fuel tax funds for road purposes or for transportation planning studies.

***County Motor Fuel Tax Fund*** - To account for revenue provided through state gasoline taxes for the maintenance and repairs to County highways. State laws require gasoline taxes to be used to maintain highways and roads.

***Children's Advocacy Center Fund*** - To account for the activity of grants relating to children's advocacy.

***Social Security Fund*** - To account for revenues and expenditures of social security contributions made for County employees.

***Illinois Municipal Retirement Fund*** - To account for revenues and expenditures of retirement contributions made to the statewide Illinois Municipal Retirement Fund for County employees.

***Co-Operative Extension Fund*** - To account for tax revenue used to support co-operative extension activities.

***Historical Museum Fund*** - To account for the revenue and expenditures of the Historical Museum.

***Veteran's Assistance Commission Fund*** - The Commission provides emergency relief to indigent veterans, assists veterans in gaining earned benefits, and advocates for veterans.

***Recorder Document Storage Fund*** - To account for the revenues and expenditures related to the recording of deeds, mortgages, etc.

***Safe Haven*** - To account for activities related to grants and fees under the Safe Haven Program.

***Circuit Clerk Automation Fund*** - To account for activities related to revenue generated by the Circuit Clerk for fines assessed through court cases.

***Court Security Fund*** - To account for activities related to court security from revenue generated by the Circuit Clerk for fines assessed through court cases.

***Court Document Storage Fund*** - To account for activities related to court document storage from revenue generated by the Circuit Clerk for fines assessed through court cases.

***Maintenance and Child Support Collection Fund*** - To account for the administrative fee and related expenditures for the collection and disbursement of child support payments through the McLean County Circuit Clerk's office.

## **SPECIAL REVENUE FUNDS (CONTINUED)**

***Probation Service Fund*** - To account for probation service fees collected by the Clerk of the Circuit Court from those offenders sentenced to probation on whom the court has imposed the fee as a condition of such probation which will be used to enhance the probation service program.

***Evergreen Lake Lease Fund*** - To account for Illinois Cash Farm Leases between McLean County and its tenants for agricultural purposes.

***Asset Forfeiture Fund*** - To account for drug seizure money received from the State to use for drug enforcement expenditures.

***D.A.R.E. Program Fund*** - To account for revenues and expenditures related to the D.A.R.E. Program.

***Sheriff Donation Trust Fund*** - To account for donations received from private entities to be used to purchase items for the Sheriff's Department.

***IDPA IV-D Project Fund*** - To account for the revenue and expenditures related to child support enforcement.

***Waste Management Fund*** - To account for waste disposal fees generated by waste being dumped at the County landfill.

***Multidisciplinary Domestic Violence Grant Fund*** - To account for the activity of a grant relating to combating violent crimes against women.

***Public Building Commission Lease/Rental - Operations and Maintenance Funds*** - To account for tax revenues allocated for the operation and maintenance of buildings pursuant to the lease agreements between McLean County and the Public Building Commission.

***County Clerk Document Storage Fund*** - To account for activities related to document storage from revenue generated by the County Clerk for fees assessed through recording documents.

***Jail Prisoners' Commissary Fund*** - To account for commissary activity of jail prisoners.

***GIS Fees Fund*** - To account for revenues and expenditures for maintenance and support of the County's Geographic Information System.

***Collector Automation Fund*** - To account for collector automation fees related to tax billings.

***Children's Waiting Room Fund*** - To account for revenues and expenditures for the waiting room for children who have been brought to the McLean County Law and Justice Center by parents or guardians who have court business.

## **SPECIAL REVENUE FUNDS (CONTINUED)**

***Fairview Building Fund*** - This fund is used to account for the improvements to the Fairview Building.

***Nursing Home Employee Vending Fund*** - To account for vending activity for the benefit of nursing home employees.

***Metro McLean County Centralized Communications Center Fund*** - To account for revenues and expenditures generated from an intergovernmental agreement with the City of Bloomington, Town of Normal, and McLean County for emergency dispatch operations.

***Township Motor Fuel Tax Fund*** - To account for monies provided through state gasoline taxes for the maintenance and repairs to township roads.

***Township Bridge Program Fund*** - To account for revenue provided through state grants for the maintenance and repairs of township bridges.

***Law Library Fund*** - To account for certain court fees restricted for the purchase of reference law materials.

***Collector Tax Indemnity Fund*** - To account for specific fees charged to purchasers of property sold for unpaid property taxes. The use of these fees is restricted to tax sale litigation brought against the new purchaser and the County.

***Capital Improvement Fund*** - This fund is used to account for specific capital improvement projects.

**McLEAN COUNTY, ILLINOIS**

**PARKS AND RECREATION SPECIAL ACTIVITIES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<b><u>2006</u></b>	<b><u>2005</u></b>
<b>REVENUES</b>		
Charges for services	\$ <u>7,592</u>	\$ <u>5,375</u>
 <b>EXPENDITURES</b>		
Current - culture and recreation:		
Capital outlay, minor equipment	7,320	-
Commodities	<u>6,129</u>	<u>1,746</u>
 Total expenditures	<u>13,449</u>	<u>1,746</u>
 Excess (deficiency) of revenues over expenditures	(5,857)	3,629
 <b>FUND BALANCE</b>		
Beginning of year	<u>40,433</u>	<u>36,804</u>
 End of year	<u>\$ 34,576</u>	<u>\$ 40,433</u>



## McLEAN COUNTY, ILLINOIS

## HOMELAND SECURITY GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 49,940	\$ 584,951
EXPENDITURES				
Current - public safety:				
Commodities	-	1,354	1,354	4,006
Contractual services	-	-	-	171,030
Minor equipment	-	-	-	70,223
Capital outlay	-	52,465	49,940	274,607
Total expenditures	-	53,819	51,294	519,866
Excess (deficiency) of revenues over expenditures	-	(53,819)	(1,354)	65,085
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	1,354	(63,731)
End of year	\$ -	\$ (53,819)	\$ -	\$ 1,354

## McLEAN COUNTY, ILLINOIS

## DENTAL SEALANT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Licenses, permits, fees and fines	\$ 11,000	\$ 11,000	\$ 17,304	\$ 10,598
Intergovernmental	139,482	139,482	231,054	145,753
Charges for services	11,000	11,000	3,872	6,358
Total revenues	161,482	161,482	252,230	162,709
EXPENDITURES				
Current - health and welfare:				
Personal services	41,422	41,422	50,141	33,681
Contractual services	104,892	104,892	126,054	94,366
Commodities	14,168	14,168	25,663	18,303
Minor equipment	1,000	1,000	4,103	1,166
Total expenditures	161,482	161,482	205,961	147,516
Excess of revenues over expenditures	-	-	46,269	15,193
FUND BALANCE				
Beginning of year	-	-	105,119	89,926
End of year	\$ -	\$ -	\$ 151,388	\$ 105,119

McLEAN COUNTY, ILLINOIS

WOMEN, INFANTS, AND CHILDREN FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Intergovernmental	\$ 386,966	\$ 386,966	\$ 398,217	\$ 404,262
Miscellaneous	-	-	290	1,170
Total revenues	386,966	386,966	398,507	405,432
EXPENDITURES				
Current - health and welfare:				
Personal services	314,266	314,266	297,060	307,302
Contractual services	42,000	42,000	45,950	48,682
Commodities	27,700	27,700	32,188	37,214
Minor equipment	3,000	3,000	4,792	-
Total expenditures	386,966	386,966	379,990	393,198
Excess of revenues over expenditures	-	-	18,517	12,234
FUND BALANCE				
Beginning of year	-	-	121,283	109,049
End of year	\$ -	\$ -	\$ 139,800	\$ 121,283

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			
	Budget			2005
	Original	Final	Actual	Actual
REVENUES				
Intergovernmental	\$ 107,970	\$ 107,970	\$ 101,255	\$ 98,582
Miscellaneous	-	-	3,888	4,830
Total revenues	107,970	107,970	105,143	103,412
EXPENDITURES				
Current - health and welfare:				
Personal services	66,620	66,620	55,172	61,857
Contractual services	26,228	26,228	28,612	30,427
Commodities	14,122	14,122	19,410	19,657
Minor equipment	1,000	1,000	-	-
Total expenditures	107,970	107,970	103,194	111,941
Excess (deficiency) of revenues over expenditures	-	-	1,949	(8,529)
FUND BALANCE				
Beginning of year	-	-	25,007	33,536
End of year	\$ -	\$ -	\$ 26,956	\$ 25,007

## McLEAN COUNTY, ILLINOIS

## FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	<b>2006</b>			<b>2005</b>
	<b>Budget</b>		<b>Actual</b>	<b>Actual</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 916,616	\$ 926,847	\$ 950,000	\$ 940,242
Charges for services	-	-	1,885	-
Miscellaneous	-	-	520	-
Total revenues	<u>916,616</u>	<u>926,847</u>	<u>952,405</u>	<u>940,242</u>
<b>EXPENDITURES</b>				
Current - health and welfare:				
Personal services	780,520	790,651	765,368	733,413
Contractual services	94,121	94,121	88,343	86,250
Commodities	39,975	40,075	41,500	42,609
Minor equipment	<u>2,000</u>	<u>2,000</u>	<u>18,064</u>	<u>1,051</u>
Total expenditures	<u>916,616</u>	<u>926,847</u>	<u>913,275</u>	<u>863,323</u>
Excess of revenues over expenditures	-	-	39,130	76,919
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>405,518</u>	<u>328,599</u>
End of year	\$ -	\$ -	\$ 444,648	\$ 405,518

## McLEAN COUNTY, ILLINOIS

## AIDS COUNSELING AND TESTING GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Intergovernmental	\$ 208,804	\$ 290,946	\$ 286,278	\$ 352,024
Miscellaneous	-	-	9	1,934
Total revenues	208,804	290,946	286,287	353,958
EXPENDITURES				
Current - health and welfare:				
Personal services	132,384	153,758	162,037	160,829
Contractual services	54,843	63,893	52,480	76,333
Commodities	20,577	45,202	46,927	65,610
Minor equipment	1,000	29,871	20,669	26,761
Capital outlay	-	-	-	11,873
Total expenditures	208,804	292,724	282,113	341,406
Excess (deficiency) of revenues over expenditures	-	(1,778)	4,174	12,552
FUND BALANCE				
Beginning of year	-	-	55,982	43,430
End of year	\$ -	\$ (1,778)	\$ 60,156	\$ 55,982

## McLEAN COUNTY, ILLINOIS

## PERSONS WITH DEVELOPMENTAL DISABILITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
General property taxes	\$ 586,794	\$ 586,794	\$ 587,915	\$ 574,379
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>586,794</u>	<u>586,794</u>	<u>584,212</u>	<u>571,799</u>
Excess of revenues over expenditures	-	-	3,703	2,580
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>39,974</u>	<u>37,394</u>
End of year	\$ -	\$ -	\$ 43,677	\$ 39,974

## McLEAN COUNTY, ILLINOIS

## TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
General property taxes	\$ 287,779	\$ 287,779	\$ 288,463	\$ 284,579
Charges for services	4,100	4,100	-	-
Miscellaneous	50	50	105	43
Total revenues	291,929	291,929	288,568	284,622
EXPENDITURES				
Current - health and welfare:				
Personal services	167,440	167,440	162,535	150,706
Contractual services	107,154	107,154	102,681	98,467
Commodities	15,585	18,585	8,401	7,592
Minor equipment	1,750	1,750	1,703	-
Total expenditures	291,929	294,929	275,320	256,765
Excess (deficiency) of revenues over expenditures	-	(3,000)	13,248	27,857
FUND BALANCE				
Beginning of year	-	-	184,728	156,871
End of year	\$ -	\$ (3,000)	\$ 197,976	\$ 184,728



## McLEAN COUNTY, ILLINOIS

## HEALTH DEPARTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
General property taxes	\$ 2,642,018	\$ 2,642,018	\$ 2,651,114	\$ 2,563,821
Licenses, permits, fees and fines	473,862	473,862	535,153	512,086
Intergovernmental	305,348	305,348	374,855	323,176
Charges for services	212,013	212,013	227,588	233,734
Miscellaneous	50	50	501	574
Total revenues	3,633,291	3,633,291	3,789,211	3,633,391
EXPENDITURES				
Current - health and welfare:				
Personal services	2,235,373	2,235,373	2,130,251	2,029,698
Contractual services	1,296,403	1,296,403	1,262,828	1,224,355
Commodities	130,461	137,900	111,900	110,211
Minor equipment	15,780	21,290	14,135	9,745
Total expenditures	3,678,017	3,690,966	3,519,114	3,374,009
Excess (deficiency) of revenues over expenditures	(44,726)	(57,675)	270,097	259,382
FUND BALANCE				
Beginning of year	44,726	44,726	964,249	704,867
End of year	\$ -	\$ (12,949)	\$ 1,234,346	\$ 964,249

## McLEAN COUNTY, ILLINOIS

## COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006		2005
	Budget	Actual	
	Original	Final	Actual
<b>REVENUES</b>			
General property taxes	\$ 2,110,365	\$ 2,110,365	\$ 2,115,397
Charges for services	559,000	1,550,465	1,660,407
Interest	8,000	8,000	8,000
Miscellaneous	6,000	6,000	9,304
Total revenues	<u>2,683,365</u>	<u>3,674,830</u>	<u>3,793,108</u>
<b>EXPENDITURES</b>			
Current - highways and streets:			
Personal services	961,365	961,365	979,438
Contractual services	476,100	476,100	750,168
Commodities	461,300	469,302	397,113
Minor equipment	44,100	44,100	35,945
Capital outlay:			
Highways, bridges, and streets	15,000	1,136,465	1,209,134
Other	903,865	903,865	397,891
Debt service	-	-	2,340
Total expenditures	<u>2,861,730</u>	<u>3,991,197</u>	<u>3,772,029</u>
Excess (deficiency) of revenues over expenditures	<u>(178,365)</u>	<u>(316,367)</u>	<u>21,079</u>
<b>OTHER FINANCING SOURCES AND USES</b>			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	6,000	6,000	4,950
Transfers out	(17,000)	(17,000)	(21,965)
Total other financing sources (uses)	<u>(11,000)</u>	<u>(11,000)</u>	<u>(17,015)</u>
Net change in fund balance	(189,365)	(327,367)	4,064
<b>FUND BALANCE</b>			
Beginning of year	<u>189,365</u>	<u>319,365</u>	<u>2,068,554</u>
End of year	<u>\$ -</u>	<u>\$ (8,002)</u>	<u>\$ 2,072,618</u>

## McLEAN COUNTY, ILLINOIS

## COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
<b>REVENUES</b>				
General property taxes	\$ 1,449,950	\$ 1,449,950	\$ 1,453,305	\$ 1,381,122
Charges for services	-	-	-	320,233
Interest	13,000	13,000	13,000	13,000
Miscellaneous	102,000	102,000	99,291	1,289
Total revenues	1,564,950	1,564,950	1,565,596	1,715,644
<b>EXPENDITURES</b>				
Current - highways and streets:				
Personal services	237,214	237,214	146,079	145,892
Contractual services	159,000	159,000	532,649	358,462
Capital outlay - highways, bridges, and streets	1,468,736	1,468,736	889,416	1,359,388
Total expenditures	1,864,950	1,864,950	1,568,144	1,863,742
Deficiency of revenues over expenditures	(300,000)	(300,000)	(2,548)	(148,098)
<b>OTHER FINANCING SOURCES AND USES</b>				
Transfers in	-	-	197,043	828,456
Transfers out	-	-	(15,653)	(4,876)
Total other financing sources (uses)	-	-	181,390	823,580
Net change in fund balance	(300,000)	(300,000)	178,842	675,482
<b>FUND BALANCE</b>				
Beginning of year	300,000	300,000	1,941,267	1,265,785
End of year	\$ -	\$ -	\$ 2,120,109	\$ 1,941,267

McLEAN COUNTY, ILLINOIS

COUNTY FEDERAL AID MATCHING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
General property taxes	\$ 1,087,810	\$ 1,087,810	\$ 1,090,666	\$ 1,036,494
Interest	5,000	5,000	5,000	2,000
Miscellaneous	5,000	5,000	-	-
Total revenues	1,097,810	1,097,810	1,095,666	1,038,494
EXPENDITURES				
Current - highways and streets:				
Contractual services	29,800	29,800	12,798	8,400
Capital outlay - highways, bridges, and streets	1,068,010	1,068,010	520,466	217,572
Total expenditures	1,097,810	1,097,810	533,264	225,972
Excess of revenues over expenditures	-	-	562,402	812,522
OTHER FINANCING USES				
Transfers out	-	-	(2,810)	(10,526)
Net change in fund balance	-	-	559,592	801,996
FUND BALANCE				
Beginning of year	-	-	1,328,074	526,078
End of year	\$ -	\$ -	\$ 1,887,666	\$ 1,328,074

## McLEAN COUNTY, ILLINOIS

## COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
Intergovernmental	\$ 3,180,000	\$ 3,180,000	\$ 3,042,883	\$ 3,241,535
Charges for services	-	-	-	637,748
Interest	10,000	10,000	65,611	25,646
Total revenues	3,190,000	3,190,000	3,108,494	3,904,929
EXPENDITURES				
Current - highways and streets:				
Personal services	845,338	845,338	793,817	813,391
Contractual services	1,015,100	1,015,100	1,220,551	1,239,719
Commodities	4,200	4,200	2,751	2,878
Capital outlay - highways, bridges, and streets	1,525,362	1,525,362	903,961	985,409
Total expenditures	3,390,000	3,390,000	2,921,080	3,041,397
Excess (deficiency) of revenues over expenditures	(200,000)	(200,000)	187,414	863,532
OTHER FINANCING SOURCES AND USES				
Transfers in	-	-	4,425	16,928
Transfers out	-	-	-	(2,780)
Total other financing sources and uses	-	-	4,425	14,148
Net change in fund balance	(200,000)	(200,000)	191,839	877,680
FUND BALANCE				
Beginning of year	200,000	200,000	1,299,511	421,831
End of year	\$ -	\$ -	\$ 1,491,350	\$ 1,299,511

## McLEAN COUNTY, ILLINOIS

## CHILDREN'S ADVOCACY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			
	Budget			2005
	Original	Final	Actual	Actual
REVENUES				
General property taxes	\$ 115,000	\$ 115,000	\$ 115,385	\$ 109,654
Intergovernmental	347,274	347,274	349,561	330,542
Total revenues	462,274	462,274	464,946	440,196
EXPENDITURES				
Current - public safety:				
Personal services	366,531	366,531	380,496	368,934
Contractual services	85,383	85,383	76,185	72,666
Commodities	9,360	9,360	4,004	5,144
Minor equipment	1,000	1,000	-	1,659
Total expenditures	462,274	462,274	460,685	448,403
Excess (deficiency) of revenues over expenditures	-	-	4,261	(8,207)
FUND BALANCE				
Beginning of year	-	-	10,051	18,258
End of year	\$ -	\$ -	\$ 14,312	\$ 10,051

## McLEAN COUNTY, ILLINOIS

## SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
General property taxes	\$ 2,048,000	\$ 2,048,000	\$ 2,052,210	\$ 1,984,220
EXPENDITURES				
Current - general government:				
Personal services	<u>1,749,070</u>	<u>1,749,070</u>	<u>1,690,252</u>	<u>1,610,390</u>
Excess of revenues over expenditures	298,930	298,930	361,958	373,830
OTHER FINANCING USES				
Transfers out	<u>(298,930)</u>	<u>(298,930)</u>	<u>(316,311)</u>	<u>(316,970)</u>
Excess of revenues over expenditures and other financing uses	-	-	45,647	56,860
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>328,827</u>	<u>271,967</u>
End of year	\$ -	\$ -	\$ 374,474	\$ 328,827

## McLEAN COUNTY, ILLINOIS

## ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
General property taxes	\$ 2,060,240	\$ 2,060,240	\$ 2,063,199	\$ 1,657,868
Other taxes	100,000	100,000	100,000	33,858
Miscellaneous	-	-	-	11,512
Total revenues	2,160,240	2,160,240	2,163,199	1,703,238
EXPENDITURES				
Current - general government:				
Personal services	1,848,064	1,848,064	2,104,018	1,578,869
Excess of revenues over expenditures	312,176	312,176	59,181	124,369
OTHER FINANCING USES				
Transfers out	(312,176)	(312,176)	(354,765)	(269,321)
Net change in fund balance	-	-	(295,584)	(144,952)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(9,082)	135,870
End of year	\$ -	\$ -	\$ (304,666)	\$ (9,082)



## McLEAN COUNTY, ILLINOIS

## CO-OPERATIVE EXTENSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			
	Budget			2005
	Original	Final	Actual	Actual
REVENUES				
General property taxes	\$ 450,000	\$ 450,000	\$ 450,552	\$ 438,617
EXPENDITURES				
Current - culture and recreation:				
Contractual services	450,000	450,000	449,781	433,963
Excess of revenues over expenditures	-	-	771	4,654
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	2,240	(2,414)
End of year	\$ -	\$ -	\$ 3,011	\$ 2,240

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
General property taxes	\$ 58,410	\$ 58,410	\$ 57,693	\$ 54,827
EXPENDITURES				
Current - culture and recreation:				
Contractual services	58,410	58,410	57,594	52,029
Excess of revenues over expenditures	-	-	99	2,798
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	280	(2,518)
End of year	\$ -	\$ -	\$ 379	\$ 280

## McLEAN COUNTY, ILLINOIS

## VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
General property taxes	\$ 156,153	\$ 156,153	\$ 156,594	\$ 146,206
EXPENDITURES				
Current - health and welfare:				
Personal services	81,100	81,100	80,661	74,751
Contractual services	72,603	72,603	69,078	71,107
Commodities	2,450	2,450	1,564	1,402
Total expenditures	156,153	156,153	151,303	147,260
Excess (deficiency) of revenues over expenditures	-	-	5,291	(1,054)
FUND BALANCE				
Beginning of year	-	-	68,797	69,851
End of year	\$ -	\$ -	\$ 74,088	\$ 68,797

## McLEAN COUNTY, ILLINOIS

## RECORDER DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
Licenses, permits, fees and fines	\$ 120,000	\$ 120,000	\$ 145,136	\$ 157,332
EXPENDITURES				
Current - general government:				
Personal services	67,422	92,422	78,707	69,584
Contractual services	253,530	228,530	38,219	36,380
Commodities	30,000	30,718	5,090	3,442
Minor equipment	-	-	5,753	2,020
Capital outlay	20,000	20,000	-	31,213
Total expenditures	370,952	371,670	127,769	142,639
Excess (deficiency) of revenues over expenditures	(250,952)	(251,670)	17,367	14,693
OTHER FINANCING USES				
Transfers out	(71,454)	(71,454)	(71,454)	(62,684)
Net change in fund balance	(322,406)	(323,124)	(54,087)	(47,991)
FUND BALANCE				
Beginning of year	322,406	322,406	629,488	677,479
End of year	\$ -	\$ (718)	\$ 575,401	\$ 629,488

**McLEAN COUNTY, ILLINOIS**

**SAFE HAVEN GRANT**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006**

	<u><b>Actual</b></u>
<b>REVENUES</b>	
Licenses, permits, fees, and fines	\$ 274
<b>EXPENDITURES</b>	<u>-</u>
Excess of revenues over expenditures	274
<b>FUND BALANCE</b>	
Beginning of year	<u>-</u>
End of year	<u><u>\$ 274</u></u>

## McLEAN COUNTY, ILLINOIS

## CIRCUIT CLERK AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Licenses, permits, fees and fines	\$ 195,000	\$ 195,000	\$ 217,885	\$ 193,578
EXPENDITURES				
Current - public safety:				
Contractual services	305,757	305,757	225,026	151,843
Commodities	2,500	2,500	-	1,842
Minor equipment	70,000	70,000	11,016	17,062
Total expenditures	378,257	378,257	236,042	170,747
Excess (deficiency) of revenues over expenditures	(183,257)	(183,257)	(18,157)	22,831
OTHER FINANCING USES				
Transfers out	(77,495)	(77,495)	(77,495)	(75,236)
Net change in fund balance	(260,752)	(260,752)	(95,652)	(52,405)
FUND BALANCE				
Beginning of year	260,752	260,752	286,616	339,021
End of year	\$ -	\$ -	\$ 190,964	\$ 286,616

## McLEAN COUNTY, ILLINOIS

## COURT SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Licenses, permits, fees and fines	\$ 375,000	\$ 375,000	\$ 373,673	\$ 368,324
EXPENDITURES				
Current - public safety:				
Personal services	316,411	316,411	336,099	324,530
Contractual services	19,334	19,334	17,388	16,409
Commodities	2,805	2,805	1,056	1,071
Total expenditures	338,550	338,550	354,543	342,010
Excess of revenues over expenditures	36,450	36,450	19,130	26,314
FUND BALANCE				
Beginning of year	-	-	127,290	100,976
End of year	\$ 36,450	\$ 36,450	\$ 146,420	\$ 127,290

## McLEAN COUNTY, ILLINOIS

## COURT DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Licenses, permits, fees and fines	\$ 195,000	\$ 195,000	\$ 216,333	\$ 190,638
EXPENDITURES				
Current - public safety:				
Personal services	96,414	96,414	70,353	46,651
Contractual services	347,908	347,908	235,127	153,733
Commodities	32,500	43,194	35,111	12,684
Minor equipment	9,500	9,500	1,865	2,759
Total expenditures	486,322	497,016	342,456	215,827
Deficiency of revenues over expenditures	(291,322)	(302,016)	(126,123)	(25,189)
OTHER FINANCING USES				
Transfers out	-	-	-	(49,412)
Net change in fund balance	(291,322)	(302,016)	(126,123)	(74,601)
FUND BALANCE				
Beginning of year	291,322	291,322	563,636	638,237
End of year	\$ -	\$ (10,694)	\$ 437,513	\$ 563,636



## McLEAN COUNTY, ILLINOIS

## MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Licenses, permits, fees and fines	\$ 55,500	\$ 55,500	\$ 64,053	\$ 71,498
EXPENDITURES				
Current - public safety:				
Personal services	51,648	51,648	49,914	47,597
Contractual services	150,604	150,604	266	727
Commodities	1,250	1,250	3,346	2,534
Total expenditures	203,502	203,502	53,526	50,858
Excess (deficiency) of revenues over expenditures	(148,002)	(148,002)	10,527	20,640
FUND BALANCE				
Beginning of year	148,002	148,002	338,852	318,212
End of year	\$ -	\$ -	\$ 349,379	\$ 338,852

## McLEAN COUNTY, ILLINOIS

## PROBATION SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
Licenses, permits, fees and fines	\$ 323,586	\$ 323,586	\$ 197,016	\$ 223,352
EXPENDITURES				
Current - public safety:				
Contractual services	44,900	44,900	50,259	39,844
Commodities	41,500	41,500	35,112	27,367
Minor equipment	18,000	18,000	-	-
Capital outlay	-	-	15,637	29,926
Total expenditures	104,400	104,400	101,008	97,137
Excess of revenues over expenditures	219,186	219,186	96,008	126,215
OTHER FINANCING USES				
Transfers out	(300,000)	(300,000)	(125,000)	(286,679)
Net change in fund balance	(80,814)	(80,814)	(28,992)	(160,464)
FUND BALANCE				
Beginning of year	80,814	80,814	150,254	310,718
End of year	\$ -	\$ -	\$ 121,262	\$ 150,254

## McLEAN COUNTY, ILLINOIS

## EVERGREEN LAKE LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Charges for services	\$ 14,000	\$ 14,000	\$ 13,955	\$ 13,955
Miscellaneous	500	500	3,010	3,175
Total revenues	14,500	14,500	16,965	17,130
EXPENDITURES				
Current - culture and recreation:				
Personal services	8,504	8,504	9,793	11,882
Contractual services	3,000	3,000	3,000	3,000
Commodities	5,689	5,689	3,554	7,189
Total expenditures	17,193	17,193	16,347	22,071
Excess (deficiency) of revenues over expenditures	(2,693)	(2,693)	618	(4,941)
FUND BALANCE				
Beginning of year	2,693	2,693	29,756	34,697
End of year	\$ -	\$ -	\$ 30,374	\$ 29,756

## McLEAN COUNTY, ILLINOIS

## ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005 Actual
	Budget Original	Final	Actual	
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 14,460	\$ 13,144
Intergovernmental	<u>6,000</u>	<u>6,000</u>	<u>17,153</u>	<u>20,400</u>
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>31,613</u>	<u>33,544</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Contractual services	6,000	6,000	5,603	6,880
Commodities	-	-	4,484	3,671
Minor equipment	-	-	22,424	-
Capital outlay	<u>-</u>	<u>-</u>	<u>16,974</u>	<u>-</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>49,485</u>	<u>10,551</u>
Excess (deficiency) of revenues over expenditures	-	-	(17,872)	22,993
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>5,434</u>	<u>(17,559)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,438)</u>	<u>\$ 5,434</u>

**McLEAN COUNTY, ILLINOIS**

**D.A.R.E. PROGRAM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<u><b>2006</b></u>	<u><b>2005</b></u>
<b>REVENUES</b>		
Miscellaneous - donations	<u>\$ 1,907</u>	<u>\$ 2,082</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	150	-
Commodities	<u>1,911</u>	<u>2,447</u>
Total expenditures	<u>2,061</u>	<u>2,447</u>
Deficiency of revenues over expenditures	(154)	(365)
<b>FUND BALANCE</b>		
Beginning of year	<u>1,282</u>	<u>1,647</u>
End of year	<u><u>\$ 1,128</u></u>	<u><u>\$ 1,282</u></u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	<u>2006</u>	<u>2005</u>
<b>REVENUES</b>		
Miscellaneous - donations	<u>\$ 10,831</u>	<u>\$ 1,050</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Commodities	-	1,310
Minor equipment	<u>5,298</u>	<u>-</u>
Total expenditures	<u>5,298</u>	<u>1,310</u>
Excess (deficiency) of revenues over expenditures	5,533	(260)
<b>FUND BALANCE</b>		
Beginning of year	<u>3,355</u>	<u>3,615</u>
End of year	<u>\$ 8,888</u>	<u>\$ 3,355</u>

## McLEAN COUNTY, ILLINOIS

## IDPA IV-D PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Intergovernmental	\$ 373,136	\$ 373,136	\$ 368,608	\$ 354,310
EXPENDITURES				
Current - public safety:				
Personal services	283,375	283,375	279,924	257,755
Contractual services	73,431	73,431	71,293	78,722
Commodities	11,000	11,000	12,963	9,206
Minor equipment	3,500	3,500	1,249	7,817
Debt service	1,830	1,830	1,380	1,380
Total expenditures	373,136	373,136	366,809	354,880
Excess (deficiency) of revenues over expenditures	-	-	1,799	(570)
OTHER FINANCING SOURCES				
Proceeds from capital leases	-	-	-	5,495
Net change in fund balance	-	-	1,799	4,925
FUND BALANCE				
Beginning of year	-	-	86,570	81,645
End of year	\$ -	\$ -	\$ 88,369	\$ 86,570

## McLEAN COUNTY, ILLINOIS

## WASTE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Licenses, permits, fees and fines	\$ 250,000	\$ 250,000	\$ 145,697	\$ 35,708
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>125,000</u>	<u>125,000</u>	<u>116,090</u>	<u>114,827</u>
			-	
Excess (deficiency) of revenues over expenditures	125,000	125,000	29,607	(79,119)
OTHER FINANCING USES				
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	-	-	14,607	(94,119)
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>189,659</u>	<u>283,778</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204,266</u>	<u>\$ 189,659</u>



## McLEAN COUNTY, ILLINOIS

## MULTIDISCIPLINARY DOMESTIC VIOLENCE GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget		Actual	Actual
	Original	Final		
REVENUES				
Intergovernmental	\$ 310,558	\$ 310,558	\$ 292,467	\$ 307,741
EXPENDITURES				
Current - public safety:				
Personal services	249,211	249,211	247,024	227,328
Commodities	-	-	-	150
Contractual services	59,480	59,480	60,881	73,981
Minor equipment	1,867	1,867	476	4,813
Total expenditures	310,558	310,558	308,381	306,272
Excess (deficiency) of revenues over expenditures	-	-	(15,914)	1,469
FUND BALANCE				
Beginning of year	-	-	15,955	14,486
End of year	\$ -	\$ -	\$ 41	\$ 15,955

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
General property taxes	\$ 2,641,640	\$ 2,641,640	\$ 2,645,620	\$ 2,522,048
EXPENDITURES				
Debt service	<u>2,512,145</u>	<u>2,512,145</u>	<u>2,523,206</u>	<u>2,523,206</u>
Excess (deficiency) of revenues over expenditures	129,495	129,495	122,414	(1,158)
FUND DEFICIT				
Beginning of year	<u>-</u>	<u>-</u>	<u>(36,281)</u>	<u>(35,123)</u>
End of year	<u>\$ 129,495</u>	<u>\$ 129,495</u>	<u>\$ 86,133</u>	<u>\$ (36,281)</u>

## McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL -  
OPERATIONS AND MAINTENANCE FUNDSCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005 Actual
	Budget		Actual	
	Original	Final		
REVENUES				
General property taxes	\$ 2,348,203	\$ 2,348,203	\$ 2,348,915	\$ 2,368,010
EXPENDITURES				
Current - general government:				
Contractual services	<u>2,348,203</u>	<u>2,348,203</u>	<u>2,532,145</u>	<u>2,371,056</u>
Deficiency of revenues over expenditures	-	-	(183,230)	(3,046)
FUND DEFICIT				
Beginning of year	<u>-</u>	<u>-</u>	<u>(63,175)</u>	<u>(60,129)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (246,405)</u>	<u>\$ (63,175)</u>

McLEAN COUNTY, ILLINOIS

COUNTY CLERK DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	<u>2006</u>			
	<u>Budget</u>			<u>2005</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Licenses, permits, fees and fines	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ 29,570</u>	<u>\$ 29,500</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	34,527	34,527	19,272	28,786
Contractual services	<u>10,229</u>	<u>10,229</u>	<u>12,560</u>	<u>229</u>
Total expenditures	<u>44,756</u>	<u>44,756</u>	<u>31,832</u>	<u>29,015</u>
Excess (deficiency) of revenues over expenditures	(17,256)	(17,256)	(2,262)	485
<b>FUND BALANCE</b>				
Beginning of year	<u>17,256</u>	<u>17,256</u>	<u>47,420</u>	<u>46,935</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,158</u>	<u>\$ 47,420</u>

**McLEAN COUNTY, ILLINOIS**

**JAIL PRISONERS' COMMISSARY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<b><u>2006</u></b>	<b><u>2005</u></b>
<b>REVENUES</b>		
Charges for services	\$ 158,641	\$ 149,571
<b>EXPENDITURES</b>		
Current - public safety	<u>152,979</u>	<u>146,619</u>
Excess of revenues over expenditures	5,662	2,952
<b>FUND BALANCE</b>		
Beginning of year	<u>17,721</u>	<u>14,769</u>
End of year	<u><u>\$ 23,383</u></u>	<u><u>\$ 17,721</u></u>

## McLEAN COUNTY, ILLINOIS

## GIS FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	<b>2006</b>			<b>2005</b>
	<b>Budget</b>			<b>Actual</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>
<b>REVENUES</b>				
Licenses, permits, fees and fines	<u>\$ 220,000</u>	<u>\$ 220,000</u>	<u>\$ 179,083</u>	<u>\$ 127,710</u>
<b>EXPENDITURES</b>				
Current - general government:				
Contractual services	198,000	198,000	181,873	108,573
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>
Total expenditures	<u>198,000</u>	<u>198,000</u>	<u>181,873</u>	<u>108,587</u>
Excess (deficiency) of revenues over expenditures	22,000	22,000	(2,790)	19,123
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>30,343</u>	<u>11,220</u>
End of year	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 27,553</u>	<u>\$ 30,343</u>

## McLEAN COUNTY, ILLINOIS

## COLLECTOR AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006		Actual	2005 Actual
	Budget Original	Final		
<b>REVENUES</b>				
Licenses, permits, fees and fines	\$ 25,000	\$ 25,000	\$ 24,745	\$ 22,280
<b>EXPENDITURES</b>				
Current - general government				
Minor equipment	-	-	2,370	-
Excess of revenues over expenditures	25,000	25,000	22,375	22,280
<b>OTHER FINANCING USES</b>				
Transfers out	(25,000)	(25,000)	(25,000)	(25,000)
Net change in fund balance	-	-	(2,625)	(2,720)
<b>FUND BALANCE</b>				
Beginning of year	-	-	45,889	48,609
End of year	\$ -	\$ -	\$ 43,264	\$ 45,889

**McLEAN COUNTY, ILLINOIS**

**CHILDREN'S WAITING ROOM**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006**

**REVENUES**

Licenses, permits, fees, and fines	\$ 17,193
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**EXPENDITURES**

\_\_\_\_\_ -

Excess of revenues over expenditures	17,193
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**OTHER FINANCING USES**

Transfers out	_____ -
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Net change in fund balance	17,193
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**FUND BALANCE**

Beginning of year	_____ -
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End of year	<u><u>\$ 17,193</u></u>
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## McLEAN COUNTY, ILLINOIS

## FAIRVIEW BUILDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	<u>2006</u>			<u>2005</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	<u>\$ 68,052</u>	<u>\$ 68,052</u>	<u>\$ 58,714</u>	<u>\$ 53,689</u>
<b>EXPENDITURES</b>				
Current - general government:				
Personal services	17,196	17,196	15,637	15,618
Contractual services	42,636	41,666	40,319	40,845
Commodities	5,530	-	553	-
Minor equipment	<u>-</u>	<u>6,500</u>	<u>2,167</u>	<u>395</u>
Total expenditures	<u>65,362</u>	<u>65,362</u>	<u>58,676</u>	<u>56,858</u>
Excess (deficiency) of revenues over expenditures	2,690	2,690	38	(3,169)
<b>FUND BALANCE</b>				
Beginning of year	<u>-</u>	<u>-</u>	<u>349</u>	<u>3,518</u>
End of year	<u>\$ 2,690</u>	<u>\$ 2,690</u>	<u>\$ 387</u>	<u>\$ 349</u>

**McLEAN COUNTY, ILLINOIS**

**NURSING HOME EMPLOYEE VENDING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<b><u>2006</u></b>	<b><u>2005</u></b>
<b>REVENUES</b>		
Charges for services	\$ 1,922	\$ 6,835
<b>EXPENDITURES</b>		
Current - general government		
Commodities	<u>1,665</u>	<u>6,584</u>
Excess of revenues over expenditures	257	251
<b>FUND BALANCE</b>		
Beginning of year	<u>2,001</u>	<u>1,750</u>
End of year	<u><u>\$ 2,258</u></u>	<u><u>\$ 2,001</u></u>

## McLEAN COUNTY, ILLINOIS

## METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	Budget			Actual
	Original	Final	Actual	
REVENUES				
Licenses, permits, fees, and fines	\$ -	\$ -	\$ 35,200	\$ 1,607
Intergovernmental	1,744,956	1,744,956	1,744,956	1,923,330
Interest	-	-	15,586	9,981
Total revenues	1,744,956	1,744,956	1,795,742	1,934,918
EXPENDITURES				
Current - public safety:				
Personal services	1,760,513	1,760,513	1,734,528	1,864,132
Contractual services	444,623	489,623	468,200	373,730
Commodities	18,085	18,085	21,255	29,349
Minor equipment	15,000	28,700	25,273	30,047
Capital outlay	-	-	63,548	142,961
Total expenditures	2,238,221	2,296,921	2,312,804	2,440,219
Deficiency of revenues over expenditures	(493,265)	(551,965)	(517,062)	(505,301)
OTHER FINANCING SOURCES				
Transfers in	493,265	493,265	493,265	458,520
Proceeds from capital lease	-	-	49,918	-
Total other financing sources	493,265	493,265	543,183	458,520
Net change in fund balance	-	(58,700)	26,121	(46,781)
FUND BALANCE				
Beginning of year	-	58,700	397,638	444,419
End of year	\$ -	\$ -	\$ 423,759	\$ 397,638

## McLEAN COUNTY, ILLINOIS

## TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2006

	<u>2006</u>	<u>2005</u>
<b>REVENUES</b>		
Intergovernmental	\$ 2,273,264	\$ 2,283,105
Interest	106,379	57,446
Miscellaneous	<u>-</u>	<u>150</u>
Total revenues	2,379,643	2,340,701
 <b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>2,215,422</u>	<u>2,430,707</u>
Excess (deficiency) of revenues over expenditures	164,221	(90,006)
 <b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	5,460	-
Transfers out	<u>-</u>	<u>(9,684)</u>
Total other financing sources and uses	<u>5,460</u>	<u>(9,684)</u>
Net change in fund balance	169,681	(99,690)
 <b>FUND BALANCE</b>		
Beginning of year	<u>2,113,428</u>	<u>2,213,118</u>
End of year	<u>\$ 2,283,109</u>	<u>\$ 2,113,428</u>

**McLEAN COUNTY, ILLINOIS**

**TOWNSHIP BRIDGE PROGRAM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<b><u>2006</u></b>	<b><u>2005</u></b>
<b>REVENUES</b>		
Intergovernmental	\$ -	\$ 511,124
Interest	<u>4,623</u>	<u>17,263</u>
Total revenues	4,623	528,387
<b>EXPENDITURES</b>		
Current - highways and streets:		
Contractual services	<u>174,351</u>	<u>644,418</u>
Deficiency of revenues over expenditures	<u>(169,728)</u>	<u>(116,031)</u>
<b>OTHER FINANCING SOURCES AND USES</b>		
Transfers in	13,543	3,512
Transfers out	<u>(197,043)</u>	<u>(827,758)</u>
Total other financing sources and uses	<u>(183,500)</u>	<u>(824,246)</u>
Net change in fund balance	(353,228)	(940,277)
<b>FUND BALANCE</b>		
Beginning of year	<u>384,657</u>	<u>1,324,934</u>
End of year	<u>\$ 31,429</u>	<u>\$ 384,657</u>

## McLEAN COUNTY, ILLINOIS

## LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE

Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	<u>2006</u>	<u>2005</u>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 78,841	\$ 69,202
<b>EXPENDITURES</b>		
Current - public safety:		
Contractual services	2,161	2,974
Commodities	48,246	48,107
Minor equipment	5,502	-
Total expenditures	<u>55,909</u>	<u>51,081</u>
Excess of revenues over expenditures	22,932	18,121
<b>FUND DEFICIT</b>		
Beginning of year	<u>(30,318)</u>	<u>(48,439)</u>
End of year	<u><u>\$ (7,386)</u></u>	<u><u>\$ (30,318)</u></u>

**McLEAN COUNTY, ILLINOIS**

**COLLECTOR TAX INDEMNITY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<b><u>2006</u></b>	<b><u>2005</u></b>
<b>REVENUES</b>		
Licenses, permits, fees and fines	\$ 25,140	\$ 24,280
Interest	<u>6,621</u>	<u>2,081</u>
Total revenues	31,761	26,361
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	31,761	26,361
<b>FUND BALANCE</b>		
Beginning of year	<u>197,361</u>	<u>171,000</u>
End of year	<u><u>\$ 229,122</u></u>	<u><u>\$ 197,361</u></u>

**McLEAN COUNTY, ILLINOIS**

**CAPITAL IMPROVEMENT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE**

**Year Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005**

	<u><b>2006</b></u>	<u><b>2005</b></u>
<b>REVENUES</b>	\$ -	\$ -
<b>EXPENDITURES</b>		
Capital outlay	<u>-</u>	<u>20,143</u>
Deficiency of revenues over expenditures	-	(20,143)
<b>FUND BALANCE</b>		
Beginning of year	<u>486</u>	<u>20,629</u>
End of year	<u><u>\$ 486</u></u>	<u><u>\$ 486</u></u>



## **FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST AND AGENCY FUNDS**

Funds consisting of resources received and held by the governmental unit as agent, or trustee, to be expended or invested in accordance with the conditions of the trust. Fiduciary Funds are further categorized as: (1) private-purpose trust and (2) agency funds.

Following are the individual Private-purpose Trust Funds:

***Free Eye Clinic Fund*** - To account for monies provided by a private trust to care for the eye needs of indigent County residents. Both the principal donated and the resulting investment earnings are available to provide this care.

***Baker Estate Fund*** - To account for monies provided by a private donor to care for indigent tuberculosis patients. Both the principal donated and the resulting investment earnings are available to provide this care.

***Community Development Fund*** - To account for grants acquired to promote community development.

***Nursing Home Crafts Fund*** - To account for nursing home crafts and activities for the residents.

Following are the individual Agency Funds:

***Drainage District Funds*** - To account for the operations of eleven special drainage districts.

***Property Taxes Fund*** - To account for property taxes collected and disbursed to various taxing districts.

***County Clerk R. E. Tax Redemption Fund*** - To account for tax sale redemptions.

***Condemnations and Abandoned Property Fund*** - To account for collections and distribution of court ordered land condemnations and abandoned property.

***Inheritance Fund*** - To account for inheritance taxes collected and remitted to the State.

***Circuit Clerk Fund*** - To account for bond money being held pending decision of the court.

***Payroll Fund*** - To account for employee wages, taxes, and other deduction payments.

***Jail Inmate Fund*** - To account for jail inmates' cash held.

***Sheriff's General Fund*** - To account for activity held in trust in the Sheriff's Department.

***Zoning Surety Deposit Fund*** - To account for zoning surety deposit being held pending decision of the court.

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

## COMBINING BALANCE SHEET

December 31, 2006

ASSETS	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total Private - purpose Trust Funds</u>
Cash and investments	\$ 28,038	\$ 88,755	\$ 743,345	\$ 10,701	\$ 870,839
Receivables:					
Other	<u>441</u>	<u>-</u>	<u>255,251</u>	<u>-</u>	<u>255,692</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 28,479</b></u>	<u><b>\$ 88,755</b></u>	<u><b>\$ 998,596</b></u>	<u><b>\$ 10,701</b></u>	<u><b>\$ 1,126,531</b></u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Due to individuals and other governmental entities	\$ -	\$ -	\$ 411,166	\$ -	\$ 411,166
<b>FUND BALANCES</b>					
Unreserved - undesignated	<u>28,479</u>	<u>88,755</u>	<u>587,430</u>	<u>10,701</u>	<u>715,365</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><b>\$ 28,479</b></u>	<u><b>\$ 88,755</b></u>	<u><b>\$ 998,596</b></u>	<u><b>\$ 10,701</b></u>	<u><b>\$ 1,126,531</b></u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE

Year Ended December 31, 2006

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
<b>REVENUES</b>					
Interest	\$ 1,193	\$ 11,825	\$ 49,031	\$ -	\$ 62,049
Other:					
Contributions	5,506	-	-	-	5,506
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,557</u>	<u>4,557</u>
Total revenues	<u>6,699</u>	<u>11,825</u>	<u>49,031</u>	<u>4,557</u>	<u>72,112</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	20	-	20
Health and welfare	<u>4,639</u>	<u>-</u>	<u>-</u>	<u>2,091</u>	<u>6,730</u>
Total expenditures	<u>4,639</u>	<u>-</u>	<u>20</u>	<u>2,091</u>	<u>6,750</u>
Excess of revenues over expenditures	2,060	11,825	49,011	2,466	65,362
<b>FUND BALANCE</b>					
Beginning of year	<u>26,419</u>	<u>76,930</u>	<u>538,419</u>	<u>8,235</u>	<u>650,003</u>
End of year	<u>\$ 28,479</u>	<u>\$ 88,755</u>	<u>\$ 587,430</u>	<u>\$ 10,701</u>	<u>\$ 715,365</u>

## McLEAN COUNTY, ILLINOIS

## FIDUCIARY FUNDS - AGENCY FUNDS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2006

	Balance, December 31, <u>2005</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2006</u>
<b>DRAINAGE DISTRICT FUNDS</b>				
Assets:				
Cash and investments	\$ 166,357	\$ 59,989	\$ 57,532	\$ 168,814
Liabilities:				
Other	\$ 166,357	\$ 59,989	\$ 57,532	\$ 168,814
<b>PROPERTY TAXES</b>				
Assets:				
Cash and investments	\$ 85,245	\$ 490,738,405	\$ 490,535,865	\$ 287,785
Receivables - other	22,564	224,255,035	224,269,898	7,701
	\$ 107,809	\$ 714,993,440	\$ 714,805,763	\$ 295,486
Liabilities:				
Other	\$ 107,809	\$ 226,104,095	\$ 225,916,418	\$ 295,486
<b>COUNTY CLERK R.E. TAX REDEMPTION</b>				
Assets:				
Cash and investments	\$ 333,050	\$ 2,787,482	\$ 2,661,085	\$ 459,447
Liabilities:				
Other	\$ 333,050	\$ 2,787,482	\$ 2,661,085	\$ 459,447
<b>CONDEMNATION AND ABANDONED PROPERTY</b>				
Assets:				
Cash and investments	\$ 241,498	\$ 160,463	\$ 127,460	\$ 274,501
Liabilities:				
Other	\$ 241,498	\$ 160,463	\$ 127,460	\$ 274,501

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2006**

	<b>Balance, December 31, <u>2005</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, December 31, <u>2006</u></b>
<b>INHERITANCE FUND</b>				
Assets:				
Cash and investments	\$ 102,456	\$ 2,896,087	\$ 2,972,604	\$ 25,939
Liabilities:				
Other	\$ 102,456	\$ 2,896,087	\$ 2,972,604	\$ 25,939
<b>CIRCUIT CLERK</b>				
Assets:				
Cash and investments	\$ 1,795,027	\$ 30,883,848	\$ 31,307,056	\$ 1,371,819
Accrued interest receivable	-	11,757	-	11,757
	<u>\$ 1,795,027</u>	<u>\$ 30,895,605</u>	<u>\$ 31,307,056</u>	<u>\$ 1,383,576</u>
Liabilities:				
Other	\$ 1,795,027	\$ 30,895,605	\$ 31,307,056	\$ 1,383,576
<b>PAYROLL</b>				
Assets:				
Cash and investments	\$ 178,476	\$ 35,807,429	\$ 35,796,586	\$ 189,319
Receivables - other	-	14,779	14,779	-
Due from component units	1,660	635	1,660	635
Due from other funds	953,327	34,134,910	34,004,613	1,083,624
	<u>\$ 1,133,463</u>	<u>\$ 69,957,753</u>	<u>\$ 69,817,638</u>	<u>\$ 1,273,578</u>
Liabilities:				
Other	\$ 1,133,463	\$ 39,988,656	\$ 39,848,541	\$ 1,273,578
<b>JAIL INMATE</b>				
Assets:				
Cash and investments	\$ 4,344	\$ 2,183,649	\$ 2,162,930	\$ 25,063
Liabilities:				
Other	\$ 4,344	\$ 2,183,649	\$ 2,162,930	\$ 25,063

**McLEAN COUNTY, ILLINOIS**

**FIDUCIARY FUNDS - AGENCY FUNDS**

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

**Year Ended December 31, 2006**

	<b>Balance, December 31, <u>2005</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b>Balance, December 31, <u>2006</u></b>
<b>SHERIFF'S GENERAL</b>				
Assets:				
Cash and investments	\$ <u>42</u>	\$ <u>478,425</u>	\$ <u>478,629</u>	\$ <u>(162)</u>
Liabilities:				
Other	\$ <u>42</u>	\$ <u>478,425</u>	\$ <u>478,629</u>	\$ <u>(162)</u>
<b>ZONING SURETY DEPOSIT</b>				
Assets:				
Cash and investments	\$ <u>10,156</u>	\$ <u>76</u>	\$ <u>-</u>	\$ <u>10,232</u>
Liabilities:				
Other	\$ <u>10,156</u>	\$ <u>76</u>	\$ <u>-</u>	\$ <u>10,232</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 2,916,651	\$ 565,995,853	\$ 566,099,747	\$ 2,812,757
Accrued interest receivable	-	11,757	-	11,757
Receivables - other	22,564	224,269,814	224,284,677	7,701
Due from component units	1,660	635	1,660	635
Due from other funds	<u>953,327</u>	<u>34,134,910</u>	<u>34,004,613</u>	<u>1,083,624</u>
	<u>\$ 3,894,202</u>	<u>\$ 824,412,969</u>	<u>\$ 824,390,697</u>	<u>\$ 3,916,474</u>
Liabilities:				
Other	<u>\$ 3,894,202</u>	<u>\$ 305,554,527</u>	<u>\$ 305,532,255</u>	<u>\$ 3,916,474</u>

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

## BALANCE SHEET AND STATEMENT OF NET ASSETS

December 31, 2006

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 977,101	\$ -	\$ 977,101
Receivables:			
State of Illinois	119,124	-	119,124
Accounts	219,821	-	219,821
Other	106	-	106
Other assets	<u>38,973</u>	<u>-</u>	<u>38,973</u>
Total current assets	1,355,125	-	1,355,125
<b>NONCURRENT ASSETS</b>			
Capital assets, net	<u>-</u>	<u>1,204,885</u>	<u>1,204,885</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,355,125</u>	<u>\$ 1,204,885</u>	<u>\$ 2,560,010</u>
<b>LIABILITIES AND FUND BALANCE/NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 202,512	\$ -	\$ 202,512
Due to primary government	3,647	-	3,647
Due to fiduciary funds - primary government	635	-	635
Capital lease obligations	<u>-</u>	<u>865</u>	<u>865</u>
Total current liabilities	206,794	865	207,659
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	<u>-</u>	<u>161</u>	<u>161</u>
Total liabilities	206,794	1,026	207,820
<b>FUND BALANCE/NET ASSETS</b>			
Unrestricted	<u>1,148,331</u>	<u>1,203,859</u>	<u>2,352,190</u>
<b>TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS</b>	<u>\$ 1,355,125</u>	<u>\$ 1,204,885</u>	<u>\$ 2,560,010</u>

**McLEAN COUNTY, ILLINOIS**  
**COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD**  
**RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET ASSETS**

**December 31, 2006**

<b>TOTAL FUND BALANCE FOR FUND BALANCE SHEET</b>	<u>\$ 1,148,331</u>
<b>TOTAL NET ASSETS REPORTED IN THE STATEMENT OF NET ASSETS IS DIFFERENT BECAUSE</b>	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:	
Cost of capital assets	5,815,609
Accumulated depreciation	<u>(4,610,724)</u>
	<u>1,204,885</u>
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2006 consist of:	
Accrued compensated absences	(161)
Capital lease obligations - component unit	<u>(865)</u>
<b>TOTAL NET ASSETS</b>	<u><u>\$ 2,352,190</u></u>



## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE AND STATEMENT OF ACTIVITIES

Year Ended December 31, 2006

	Statement of Revenues, Expenditures, and Changes in Fund <u>Balance</u>	<u>Adjustments</u>	Statement of Activities
<b>REVENUES</b>			
Licenses, permits, fees and fines	\$ 1,679,381	\$ -	\$ 1,679,381
Interest	31,482	-	31,482
Miscellaneous	206,000	-	206,000
Total revenues	<u>1,916,863</u>	<u>-</u>	<u>1,916,863</u>
 <b>EXPENDITURES</b>			
Current:			
Personal services	85,343	(3,497)	81,846
Contractual services	1,415,053	-	1,415,053
Commodities	14,558	-	14,558
Minor equipment	9,582	-	9,582
Capital outlay	11,595	(11,595)	-
Debt service	3,492	(3,343)	149
Depreciation	-	115,079	115,079
Total expenditures/expenses	<u>1,539,623</u>	<u>96,644</u>	<u>1,636,267</u>
Excess (deficiency) of revenues over expenditures	377,240	(96,644)	280,596
 <b>FUND BALANCE/NET ASSETS</b>			
Beginning of period	<u>771,091</u>	<u>1,300,503</u>	<u>2,071,594</u>
End of period	<u>\$ 1,148,331</u>	<u>\$ 1,203,859</u>	<u>\$ 2,352,190</u>

## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES

December 31, 2006

NET CHANGE IN FUND BALANCE	\$ 377,240
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**THE CHANGE IN NET ASSETS REPORTED IN THE STATEMENT  
OF ACTIVITIES IS DIFFERENT BECAUSE**

Capital outlays are reported in governmental funds as expenditures.  
However, in the statement of activities, the cost of those assets is  
allocated over their estimated useful lives as depreciation expense.  
Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment	11,595
Depreciation expense	(115,079)

Some expenses reported in the statement of activities do not require  
the use of current financial resources and, therefore, are not reported  
as expenditures in governmental funds.

Compensated absences	3,497
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Capital lease proceeds provide current financial resources to  
governmental funds, but issuing debt increases long-term  
liabilities in the statement of net assets. Repayments of  
capital lease principal are expenditures in the governmental  
funds, but the repayments reduce long-term debt in  
the statement of net assets.

Principal repayments:	
Capital lease obligations - component unit	<u>3,343</u>

TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITY	<u>\$ 280,596</u>
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## McLEAN COUNTY, ILLINOIS

## COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUALYear Ended December 31, 2006  
With Comparative Figures for Year Ended December 31, 2005

	2006			2005
	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,200,000
Licenses, permits, fees and fines	1,725,555	1,725,555	1,679,381	1,764,696
Interest	7,753	7,753	31,482	36,939
Miscellaneous	3,500	3,500	206,000	-
	<u>1,736,808</u>	<u>1,736,808</u>	<u>1,916,863</u>	<u>4,001,635</u>
Total revenues				
<b>EXPENDITURES</b>				
Current:				
Personal services	113,774	113,774	85,343	101,575
Contractual services	1,746,658	1,746,658	1,415,053	1,719,101
Commodities	16,800	16,800	14,558	340,880
Minor equipment	10,800	10,800	9,582	1,780,348
Capital outlay	-	-	11,595	1,129,922
Debt services	4,500	4,500	3,492	3,492
	<u>1,892,532</u>	<u>1,892,532</u>	<u>1,539,623</u>	<u>5,075,318</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	(155,724)	(155,724)	377,240	(1,073,683)
<b>FUND BALANCE</b>				
Beginning of period	<u>155,724</u>	<u>155,724</u>	<u>771,091</u>	<u>1,844,774</u>
End of period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,148,331</u>	<u>\$ 771,091</u>

**STATISTICAL SECTION (UNAUDITED)**

Table I

**McLean County, Illinois**  
**Net Assets by Component**  
**Last Four Years**  
**(Accrual Basis of Accounting)**

	<b>December 31,</b>			
	<b><u>2006</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 83,945,122	\$ 77,921,833	\$ 73,810,013	\$ 68,135,469
Restricted	-	-	968,132	1,279,312
Unrestricted	<u>26,226,889</u>	<u>23,292,222</u>	<u>18,948,916</u>	<u>19,162,487</u>
<b>Total governmental activities net assets</b>	<b><u>\$ 110,172,011</u></b>	<b><u>\$ 101,214,055</u></b>	<b><u>\$ 93,727,061</u></b>	<b><u>\$ 88,577,268</u></b>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 1,318,117	\$ 1,418,772	\$ 1,498,332	\$ 1,537,103
Unrestricted	<u>5,744,095</u>	<u>4,765,669</u>	<u>4,119,081</u>	<u>3,883,400</u>
<b>Total business-type activities net assets</b>	<b><u>\$ 7,062,212</u></b>	<b><u>\$ 6,184,441</u></b>	<b><u>\$ 5,617,413</u></b>	<b><u>\$ 5,420,503</u></b>
<b>Primary government</b>				
Invested in capital assets, net of related debt	\$ 85,263,239	\$ 79,340,605	\$ 75,308,345	\$ 69,672,572
Restricted	-	-	968,132	1,279,312
Unrestricted	<u>31,970,984</u>	<u>28,057,891</u>	<u>23,067,997</u>	<u>23,045,887</u>
<b>Total primary government net assets</b>	<b><u>\$ 117,234,223</u></b>	<b><u>\$ 107,398,496</u></b>	<b><u>\$ 99,344,474</u></b>	<b><u>\$ 93,997,771</u></b>

**Note:** Accrual basis financial information for McLean County, Illinois as a whole is available back to 2003 only, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

**McLean County, Illinois**  
**Changes in Net Assets**  
**Last Four Years**  
**(Accrual Basis of Accounting)**

**Table II**

	<b>Year Ended December 31,</b>			
	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Expenses</b>				
Governmental activities:				
General government	\$ 14,857,530	\$ 13,618,731	\$ 14,901,269	\$ 14,637,212
Public safety	27,749,373	25,719,553	23,804,830	20,475,491
Highways and streets	9,418,840	11,845,273	9,881,799	4,329,314
Health and welfare	7,528,879	7,225,898	7,348,278	6,649,702
Culture and recreation	1,062,399	997,470	553,861	492,191
Interest expense	456,881	631,046	622,801	756,266
Total governmental activities expenses	<u>61,073,902</u>	<u>60,037,971</u>	<u>57,112,838</u>	<u>47,340,176</u>
Business-type activities:				
Health and welfare	6,816,383	6,010,748	5,801,763	5,428,559
<b>Total primary government expenses</b>	<u>67,890,285</u>	<u>66,048,719</u>	<u>62,914,601</u>	<u>52,768,735</u>
<b>Program revenues</b>				
Governmental activities:				
Charges for services:				
General government	7,094,882	6,554,238	6,403,903	6,127,738
Public safety	8,536,891	8,422,491	7,679,128	5,868,569
Highways and streets	1,736,568	1,874,572	524,252	518,429
Health and welfare	1,066,205	931,072	900,474	815,317
Culture and recreation	327,885	287,727	249,277	244,001
Operating grants and contributions:				
General government	482,385	601,107	1,024,114	869,496
Public safety	2,730,337	3,033,593	2,004,059	2,142,825
Highways and streets	-	512,413	-	-
Health and welfare	2,341,659	2,272,363	2,377,733	2,262,353
Culture and recreation	81	340	-	-
Capital grants:				
General government	-	-	-	-
Public safety	-	776,898	500,000	-
Highways and streets	2,650,690	1,118,147	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
<b>Total governmental activities program revenues</b>	<u>26,967,583</u>	<u>26,384,961</u>	<u>21,662,940</u>	<u>18,848,728</u>
Business-type activities:				
Charges for services:				
Health and welfare	6,802,378	5,893,141	5,456,489	5,550,240
<b>Total primary government program revenues</b>	<u>33,769,961</u>	<u>32,278,102</u>	<u>27,119,429</u>	<u>24,398,968</u>
<b>Net (expense) revenue</b>	<u>34,120,324</u>	<u>33,770,617</u>	<u>35,795,172</u>	<u>28,369,767</u>
<b>General revenues and other changes in net assets</b>				
Governmental activities:				
General property tax	27,472,574	26,108,160	25,352,711	24,005,022
Motor fuel tax	5,281,147	5,489,640	5,958,872	5,946,782
Retailers occupation tax	5,812,717	5,757,369	4,674,711	5,062,065
State income tax	1,658,652	1,526,722	1,298,938	1,246,946
Personal property replacement tax	1,475,231	1,408,283	1,014,778	939,977
Unrestricted interest earnings	1,586,217	1,057,908	730,162	673,553
Miscellaneous	358,330	280,406	382,326	282,437
Gain on the sale of capital assets	-	-	-	25,000
Extraordinary Item - impairment gain on fire damage net of insurance recovery	-	-	-	4,016,048
Transfers	(580,593)	(488,484)	(465,307)	(336,816)
<b>Total governmental activities</b>	<u>43,064,275</u>	<u>41,140,004</u>	<u>38,947,191</u>	<u>41,861,014</u>
Business-type activities:				
Unrestricted interest earnings	251,078	137,404	61,963	30,624
Miscellaneous	60,105	58,747	14,914	10,789
Transfers	580,593	488,484	465,307	336,816
<b>Total business-type activities</b>	<u>891,776</u>	<u>684,635</u>	<u>542,184</u>	<u>378,229</u>
<b>Total primary government general revenues</b>	<u>43,956,051</u>	<u>41,824,639</u>	<u>39,489,375</u>	<u>42,239,243</u>
<b>Change in net assets</b>				
Governmental activities	8,957,956	7,486,994	3,497,293	13,369,566
Business-type activities	877,771	567,028	196,910	499,910
<b>Total primary government general revenues</b>	<u>\$ 9,835,727</u>	<u>\$ 8,054,022</u>	<u>\$ 3,694,203</u>	<u>\$ 13,869,476</u>

**Note:** Accrual basis financial information for McLean County, Illinois as a whole is available back to 2003 only, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

**McLean County, Illinois**  
**Fund Balances, Governmental Funds**  
**Last Four Years**  
**(Modified Accrual Basis of Accounting)**

	<b>December 31,</b>			
	<b><u>2006</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
<b>General Fund</b>				
Reserved	\$ -	\$ 71,446	\$ 968,132	\$ 1,279,312
Unreserved	<u>11,264,567</u>	<u>9,569,243</u>	<u>6,030,072</u>	<u>5,039,059</u>
<b>Total General Fund</b>	<b><u>\$ 11,264,567</u></b>	<b><u>\$ 9,640,689</u></b>	<b><u>\$ 6,998,204</u></b>	<b><u>\$ 6,318,371</u></b>
<b>All Other Governmental Funds</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>15,921,315</u>	<u>15,261,999</u>	<u>14,061,447</u>	<u>15,087,793</u>
<b>Total All Other Governmental Funds</b>	<b><u>\$ 15,921,315</u></b>	<b><u>\$ 15,261,999</u></b>	<b><u>\$ 14,061,447</u></b>	<b><u>\$ 15,087,793</u></b>

**Note:** Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, fund balance information is available only back to 2003.

Table IV

**McLean County, Illinois**  
**Changes in Fund Balances, Governmental Funds**  
**Last Four Years**  
**(Modified Accrual Basis of Accounting)**

	<b>Year Ended December 31,</b>			
	<b><u>2006</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
<b>Revenues</b>				
General property taxes	\$ 27,472,574	\$ 26,108,160	\$ 25,352,710	\$ 24,005,022
Other taxes	8,946,599	8,692,374	5,973,649	6,309,011
Licenses, permits, fees, and fines	8,111,323	7,377,741	5,209,196	4,412,975
Intergovernmental	13,495,604	14,350,941	15,815,767	14,145,086
Charges for services	7,578,217	7,440,220	7,020,447	6,297,515
Maintenance contracts	2,615,721	2,673,256	2,265,326	2,210,853
Interest	1,586,217	1,057,908	730,162	673,553
Miscellaneous	214,124	89,449	512,532	515,280
Total revenues	<u>70,020,379</u>	<u>67,790,049</u>	<u>62,879,789</u>	<u>58,569,295</u>
<b>Expenditures</b>				
Current:				
General government	22,726,565	20,443,570	21,039,791	18,412,721
Public Safety	22,167,711	21,026,176	19,212,595	17,901,576
Highways and streets	7,261,082	7,543,770	7,366,510	2,521,208
Health and welfare	6,530,572	6,318,468	6,498,895	6,146,674
Culture and recreation	980,735	911,326	438,552	431,584
Capital outlay	4,821,987	4,421,841	7,723,515	15,276,949
Debt service	2,763,637	3,072,047	2,891,944	2,762,014
Total expenditures	<u>67,252,289</u>	<u>63,737,198</u>	<u>65,171,802</u>	<u>63,452,726</u>
Excess of revenues over expenditures	<u>2,768,090</u>	<u>4,052,851</u>	<u>(2,292,013)</u>	<u>(4,883,431)</u>
<b>Other financing sources (uses)</b>				
Transfers in	1,275,856	2,067,850	1,106,058	1,275,924
Proceeds from capital lease	76,403	268,259	2,008,930	418,948
Proceeds from insurance recoveries	-	-	-	5,285,317
Proceeds from disposition of capital assets	10,294	10,410	401,877	25,000
Transfers out	(1,856,449)	(2,556,334)	(1,571,365)	(1,612,740)
Total other financing sources (uses)	<u>(493,896)</u>	<u>(209,815)</u>	<u>1,945,500</u>	<u>5,392,449</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>2,274,194</u>	<u>3,843,036</u>	<u>(346,513)</u>	<u>509,018</u>
<b>Fund Balances</b>				
Beginning of year	<u>24,902,688</u>	<u>21,059,651</u>	<u>21,406,164</u>	<u>20,897,146</u>
End of year	<u>\$ 27,176,882</u>	<u>\$ 24,902,687</u>	<u>\$ 21,059,651</u>	<u>\$ 21,406,164</u>

**Note:** Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, comparable governmental fund information is available only back to 2003.



**McLean County, Illinois**  
**Assessed Value -**  
**Taxable Property**  
**Last Ten Years**

<b><u>Property Class</u></b>	<b><u>2006</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Residential	\$ 2,263,172,715	\$ 2,130,880,815	\$ 1,993,443,810	\$ 1,862,410,099
Farm	218,709,012	226,050,438	235,969,687	249,161,141
Commercial	871,363,659	838,738,306	811,011,174	776,448,770
Industrial	28,091,078	26,553,044	26,037,332	25,561,047
Railroad	1,166,548	1,100,855	\$ 1,473,127	1,394,100
Total	\$ 3,382,503,012	\$ 3,223,323,458	\$ 3,067,935,130	\$ 2,914,975,157

Source: McLean County Clerk

**Table V**

<u><b>2002</b></u>	<u><b>2001</b></u>	<u><b>2000</b></u>	<u><b>1999</b></u>	<u><b>1998</b></u>	<u><b>1997</b></u>
\$ 1,743,138,794	\$ 1,625,795,736	\$ 1,511,979,575	\$ 1,418,770,858	\$ 1,341,381,205	1,264,246,314
259,881,861	275,154,686	292,310,350	288,569,322	266,610,450	248,343,784
747,420,761	696,730,778	640,827,820	600,775,319	575,187,490	557,136,545
27,161,332	28,924,204	28,971,890	29,590,947	34,469,924	34,464,875
1,292,350	1,269,015	1,060,870	1,016,241	1,014,273	1,021,386
\$ 2,778,895,098	\$ 2,627,874,419	\$ 2,475,150,505	\$ 2,338,722,687	\$ 2,218,663,342	2,105,212,904

**McLean County**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Years**  
**(Rate Per \$1,000 of Assessed Valuation)**  
**(Unaudited)**

	<u><b>1997</b></u>	<u><b>1998</b></u>
<b>CITY OF BLOOMINGTON</b>		
McLean County	0.97067	0.98270
City of Bloomington Township	0.17154	0.23675
City of Bloomington	1.16255	1.16719
City of Bloomington Library	0.23256	0.23358
Bloomington-Normal Water District	0.09197	0.09259
Bloomington-Normal Airport Authority	0.11699	0.11273
Cemetery	0.02491	0.02509
School District No. 87	4.47794	4.45315
Jr. College District No. 540	<u>0.29117</u>	<u>0.28392</u>
	<u>7.54030</u>	<u>7.58770</u>
<b>TOWN OF NORMAL</b>		
McLean County	0.97067	0.98270
Normal Township	0.09019	0.08512
Road and Bridge	-	0.07747
Town of Normal	0.71006	0.70223
Normal Library	0.37490	0.37081
Bloomington-Normal Water District	0.09197	0.09259
Airport Authority	0.11699	0.11273
School District No. 5	4.27263	4.19691
Jr. College District No. 540	<u>0.29117</u>	<u>0.28392</u>
	<u>6.91858</u>	<u>6.90448</u>
<b>WEST TOWNSHIP</b>		
McLean County	0.97067	0.98270
West Township	0.32046	0.29339
Road and Bridge	0.32355	0.30154
LeRoy Fire District	0.13485	0.12865
LeRoy Park District	0.13989	0.13355
Multi-Township Assessment	0.01689	0.01646
School District No. 2	4.84910	4.80860
Jr. College District No. 505	0.46020	0.46920
S. E. Water District	-	-
West School Rebate	<u>-</u>	<u>-</u>
	<u>7.21561</u>	<u>7.13409</u>

Note: There are 175 taxing districts within McLean County. Each taxing district has its own boundaries or other taxing districts offering different services. For this reason, three units have been selected to demonstrate the overlapping tax rates. The first two are the largest urban areas in the County, and represent 71.66 percent of the total assessed value of the County. The third is a typical rural unit which contains no unincorporated city or town. Tax rates are listed in dollars per \$100 of assessed valuation.

A tax levy provides taxes for the ensuing year. Thereby, the 2005 tax levy provided taxes in 2006.

Source: McLean County Clerk

Table VI

<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<sup>*</sup> <u>2004</u>	<u>2005</u>	<u>2006</u>
0.92513	0.91516	0.93722	0.93064	0.93685	0.93874	0.93885	0.91927
0.21995	0.22060	0.14473	0.13441	0.15620	0.18862	0.23686	0.22972
1.14847	1.10800	1.04982	1.01732	1.01064	1.00710	0.99901	0.99730
0.23650	0.23223	0.22462	0.27621	0.27325	0.27359	0.27284	0.27099
0.12871	0.12181	0.11236	0.10767	0.14314	0.15014	0.14835	0.15303
0.10586	0.09895	0.09194	0.08324	0.10920	0.10680	0.05202	0.11621
0.02499	0.02434	0.02329	0.02269	0.02194	-	-	-
4.43063	4.42148	4.40538	4.43752	4.43447	4.47014	4.48095	4.48221
<u>0.27961</u>	<u>0.28407</u>	<u>0.30961</u>	<u>0.33852</u>	<u>0.35256</u>	<u>0.38752</u>	<u>0.39291</u>	<u>0.40655</u>
<u>7.49985</u>	<u>7.42664</u>	<u>7.29897</u>	<u>7.34822</u>	<u>7.43825</u>	<u>7.52265</u>	<u>7.52179</u>	<u>7.57528</u>
0.92513	0.91516	0.93722	0.93064	0.93685	0.93874	0.93885	0.91927
0.10699	0.10605	0.10233	0.12649	0.12399	0.12592	0.12249	0.11826
0.07705	0.07639	0.07375	0.08126	0.07964	0.08085	0.07863	0.07591
0.69064	0.68647	0.74427	0.72823	0.83987	0.82629	0.79281	0.75819
0.36465	0.36237	0.35606	0.34112	0.34762	0.34060	0.33345	0.32919
0.12871	0.12181	0.11236	0.10767	0.14314	0.15014	0.14835	0.15303
0.10586	0.09895	0.09194	0.08324	0.10920	0.10680	0.05202	0.11621
4.19996	4.43254	4.35044	4.34413	4.43031	4.50786	4.47579	4.44755
<u>0.27961</u>	<u>0.28407</u>	<u>0.30961</u>	<u>0.33852</u>	<u>0.35256</u>	<u>0.38752</u>	<u>0.39291</u>	<u>0.40655</u>
<u>6.87860</u>	<u>7.08381</u>	<u>7.07798</u>	<u>7.08130</u>	<u>7.36318</u>	<u>7.46472</u>	<u>7.33530</u>	<u>7.32416</u>
0.92513	0.91516	0.93722	0.93064	0.93685	0.93874	0.93885	0.91927
0.26479	0.23489	0.23537	0.24777	0.37838	0.41341	0.44778	0.46846
0.28253	0.27318	0.28537	0.30345	0.34321	0.37502	0.40746	0.43869
0.12928	0.13270	0.13888	0.19879	0.37788	0.39501	0.39088	0.39002
0.13479	0.13873	0.13779	0.13985	0.14370	0.14557	0.13845	0.43935
0.02549	0.02692	0.04208	0.04421	0.04367	0.04572	0.04717	0.04711
4.85459	4.91219	4.95693	5.33317	5.19897	5.28279	5.31985	5.35722
0.46591	0.44690	0.45560	0.46536	0.48371	0.48770	0.48067	0.46147
-	-	-	0.00847	0.00829	0.00420	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-0.52190</u>	<u>-0.92180</u>	<u>-0.50249</u>	<u>(0.32275)</u>	<u>(1.19353)</u>
<u>7.08251</u>	<u>7.08067</u>	<u>7.18924</u>	<u>7.14981</u>	<u>6.99286</u>	<u>7.58567</u>	<u>7.84836</u>	<u>7.32806</u>

\* Cemetery is included in the City of Bloomington Township rate beginning in 2004.

Table VII

**McLean County, Illinois  
Principal Taxpayers  
Current Year  
(Unaudited)**

	<b><u>2005 Assessed Valuation (1)</u></b>	<b><u>Percentage of Total Assessed Valuation</u></b>	<b><u>Taxes Paid in 2006 (2)</u></b>
1. State Farm Mutual (Insurance)	\$ 156,762,359	5.11 %	\$ 11,892,640
2. Wal-Mart Stores (Retail)	12,394,268	0.40	936,545
3. Country Life Insurance Co. (Insurance)	9,471,823	0.31	714,683
4. B-M-J Development Co. (Retail)	9,258,423	0.30	696,479
5. Illinois Agricultural Association ( Agricultural Insurance)	9,102,909	0.30	684,780
6. Mitsubishi Motor Sales (Manufacturing)	7,470,795	0.24	569,443
7. Westminster Village (Retirement Community)	5,184,403	0.17	344,869
8. Verizon (Communications)	5,155,448	0.17	388,527
9. AMRESKO; M&J/JPC (Retail)	5,000,000	0.16	378,019
10. DPR Limited Partnership (Distribution Warehouse)	<u>4,344,772</u>	<u>0.14</u>	<u>328,481</u>
	<u><u>\$ 224,145,200</u></u>	<u><u>7.30 %</u></u>	<u><u>\$ 16,934,466</u></u>

(1) Assessed valuation is determined in 2004 for taxes payable in 2005.

(2) Based on non-farm parcels exceeding \$999,999 in assessed valuation.

Source: McLean County Supervisor of Assessments

Table VIII

**McLean County, Illinois  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)**

<b><u>Tax Levy Year</u></b>	<b><u>Total Current Tax Levy</u></b>	<b><u>Current Tax Collected</u></b>	<b><u>Percent of Levy Collected</u></b>	<b><u>Outstanding Delinquent Taxes</u></b>	<b><u>Outstanding Delinquent Taxes as Percent of Current Levy</u></b>
2005	\$ 27,418,916	\$ 27,425,642	100.02%	\$ 6,677	.024%
2004	26,123,233	26,057,735	99.75%	11,754	.045%
2003	25,328,084	25,268,470	99.76%	10,390	.041%
2002	24,013,719	23,950,546	99.74%	11,256	.005%
2001	22,817,724	22,767,964	99.78%	10,643	.005%
2000	20,973,163	20,759,254	98.98%	33,468	.016%
1999	20,032,083	19,885,276	99.27%	9,697	.048%
1998	20,195,667	19,936,209	98.72%	12,909	.064%
1997	18,918,390	18,764,897	99.19%	4,624	.024%
1996	17,389,317	17,158,784	98.67%	40,320	.232%
1995	16,544,063	16,366,833	98.93%	10,612	.064%

Source: McLean County Clerk

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2005 tax levy year provided taxes in 2005.

The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of others.

Table IX

**McLean County, Illinois  
Ratios of General  
Bonded Debt Outstanding  
Last Ten Fiscal Years**

Fiscal Year	General Bonded		Debt Outstanding		Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Additions	Less Amounts Restricted to Repaying Principal	Total			
2006	\$ 18,670,000	\$ 9,553,284	\$ 2,535,000	\$ 25,688,284	*	*	*
2005	20,980,000		2,310,000	18,670,000	*	0.00200%	\$ 116.72
2004	20,500,000	2,600,000	2,120,000	20,980,000	0.42%	0.00250%	\$ 136.68
2003	22,230,000		1,730,000	20,500,000	0.41%	0.00250%	\$ 133.55
2002	12,820,000	11,000,000	1,590,000	22,230,000	0.48%	0.00290%	\$ 144.82
2001	14,270,000	3,400,000	1,450,000	16,220,000	0.36%	0.00220%	\$ 106.71
2000	16,865,000		1,270,000	15,595,000	0.35%	0.00230%	\$ 103.67
1999	17,995,000		1,130,000	16,865,000	0.41%	0.00260%	\$ 115.73
1998	19,100,000		1,105,000	17,995,000	0.46%	0.00290%	\$ 126.10
1997	16,725,000	3,100,000	725,000	19,100,000	0.53%	0.00300%	\$ 136.43

\*Information not yet available

Table X

**McLean County, Illinois**  
**Computation of Direct and Overlapping Debt**  
**December 31, 2006**  
**(Unaudited)**

<b><u>Taxing District With Outstanding Debt</u></b>	<b><u>Net Debt Outstanding</u></b>	<b><u>% Within County</u></b>	<b><u>Debt Applicable to McLean County</u></b>
<b>Municipalities</b>			
City of Bloomington	78,842,144	100.00%	78,842,144
City of Chenoa	69,600	100.00%	69,600
Village of Heyworth	1,025,000	100.00%	1,025,000
City of LeRoy	2,611,973	100.00%	2,611,973
Town of Normal	31,077,750	100.00%	31,077,750
City of El Paso	2,750,000	2.51%	69,025
<b>School Districts</b>			
Bloomington District #87	30,959,992	100.00%	30,959,992
Blue Ridge Unit #18	6,320,000	22.73%	1,436,536
El Paso-Gridley Unit #11	9,455,000	26.27%	2,483,829
Eureka Unit #140	2,783,538	0.04%	1,113
Gibson City Unit #5E	5,455,000	2.45%	133,648
Heyworth Unit #4	6,300,000	98.78%	6,223,140
LeRoy Unit #2	6,255,000	98.60%	6,167,430
Lexington Unit #7	970,000	100.00%	970,000
Normal Unit #5	133,477,564	99.95%	133,410,825
Olympia Unit #16	4,835,000	46.71%	2,258,429
Prairie Central Unit #8N	12,743,585	22.66%	2,887,696
Ridgeview Unit #19	7,320,000	100.00%	7,320,000
Tri-Valley Unit #3	4,110,000	100.00%	4,110,000
Heartland Community College #540	20,315,000	81.95%	16,648,143
Illinois Central College #514	27,937,298	0.12%	33,525
<b>Other Districts</b>			
Bloomington-Normal Airport Authority	8,285,000	100.00%	8,285,000
McLean County Public Building Commission	16,251,690	100.00%	16,251,690
Octavia Park District	120,000	100.00%	120,000
Randolph Township Fire	330,000	99.12%	327,096
Randolph Township Road District	120,000	100.00%	120,000
 Total Overlapping Agencies	 420,720,134		 353,843,583
<b>Direct Debt</b>			
McLean County, Illinois	-		-
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<b><u>420,720,134</u></b>		<b><u>353,843,583</u></b>

Source: For School Districts: Regional Office of Education of McLean, Livingston and DeWitt  
Counties and Illinois State Board of Education  
For Municipalities and Other Districts: Office of the Comptroller, State of Illinois



**McLean County, Illinois  
Legal Debt Margin Information  
Last Ten Fiscal Years**

	<u><b>1997</b></u>	<u><b>1998</b></u>	<u><b>1999</b></u>	<u><b>2000</b></u>
Assessed Value of Property	\$ 2,112,010,627	\$ 2,055,120,293	\$ 2,165,326,244	\$ 2,291,748,217
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 60,720,306	\$ 59,084,708	\$ 62,253,130	\$ 65,887,761
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 60,720,306	\$ 59,084,708	\$ 62,253,130	\$ 65,887,761
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

**Table XI**

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$ 2,434,617,683	\$ 2,580,344,617	\$ 2,703,536,784	\$ 2,782,765,456	\$ 2,920,446,010	\$ 3,071,283,531
\$ 69,995,258	\$ 74,184,908	\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 69,995,258	\$ 74,184,908	\$ 77,726,683	\$ 80,004,507	\$ 82,962,823	\$ 88,299,402
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Table XII**

**McLean County, Illinois  
Demographic and Economic  
Statistics -  
Last Ten Fiscal Years**

<b><u>Year</u></b>	<b><u>Population</u></b>	<b><u>Personal Income (thousands of dollars)</u></b>	<b><u>Per Capita Personal Income</u></b>	<b><u>Public School Enrollment</u></b>	<b><u>Unemployment Rate</u></b>
2005	159,960	*	\$29,769	27,825	4.00%
2004	153,500	\$5,023,569	\$29,769	26,765	5.10%
2003	153,500	\$5,057,039	\$30,761	27,444	2.70%
2002	153,500	\$4,646,428	\$24,000	27,686	2.70%
2001	152,000	\$4,531,417	\$24,000	27,398	2.40%
2000	150,433	\$4,409,940	\$24,000	27,081	1.90%
1999	144,000	\$4,163,203	\$24,000	26,661	2.30%
1998	142,700	\$3,891,062	\$24,000	26,548	2.40%
1997	140,000	\$3,637,746	\$23,000	25,961	2.60%
1996	139,000	\$3,441,764	\$23,000	25,423	3.20%

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois  
Annual Report

\*Information not yet available.

2005 would be latest information available.

**Table XIII**

**McLean County, Illinois  
Principal Employers  
Current Year and Five Years Ago**

<u><b>Employer</b></u>	<u><b>2006</b></u>	<u><b>Employer</b></u>	<u><b>2002</b></u>
State Farm Insurance Companies	14,315	State Farm Insurance Companies	16,911
Illinois State University	3,267	Illinois State University	3,486
Country Insurance & Financial	2,200	Mitsubishi Motor Manufacturing	3,027
BroMenn Healthcare	2,142	Country Insurance & Financial	2,183
Mitsubishi Motor Manufacturing	1,898	BroMenn Healthcare	1,860
Unit 5 School District	1,666	Unit 5 School District	1,428
AFNI	1,217	Anderson Financial (AFNI)	1,118
OSF St. Joseph Medical Center	951	OSF St. Joseph Hospital	1,000
McLean County	859	McLean County	944
City of Bloomington	830	City of Bloomington	883
WalMart	780	Verizon Communications	750
District 87 Schools	750	District 87 Schools	725
Town of Normal	708	Nestle USA	620
Verizon Communications	700	Illinois Wesleyan University	565
Illinois Wesleyan University	578	Bloomington Post Office	464

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois  
Annual Report

**McLean County Illinois  
Full-Time Equivalent County  
Government Employees by  
Function - Last Ten Years**

<b><u>Function/Program</u></b>	<b><u>Full-Time Equivalent Employees as of January 1,</u></b>									
	<b><u>1997</u></b>	<b><u>1998</u></b>	<b><u>1999</u></b>	<b><u>2000</u></b>	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>
General Government	122.32	123.79	123.49	126.65	128.75	133.80	123.61	126.85	134.39	135.08
Public Safety	318.64	359.35	368.41	380.60	396.32	400.13	399.82	406.12	404.44	408.93
Highways and Streets	34.99	35.63	36.63	37.78	38.88	38.88	38.55	39.53	40.00	40.00
Health and Welfare	204.53	209.04	209.45	215.45	216.53	221.29	221.71	222.84	224.89	224.70
Culture and Recreation	8.99	9.92	9.92	9.34	10.09	10.09	8.79	8.79	8.79	8.98
Total	689.47	737.73	747.90	769.82	790.57	804.19	792.48	804.13	812.51	817.69

Source: County Treasurer's Office

**McLean County, Illinois  
Operating Indicators by Program  
Last Ten Fiscal Years**

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>Justice and Law Enforcement</b>				
Sheriff's Department				
Law Enforcement				
Physical Arrests	928	818	700	644
Traffic Violations	3,007	3,314	2,645	2,041
Traffic Accidents	391	434	448	440
Adult Jail Facility				
Rated Capacity	205	205	205	205
Total Bookings	8,819	9,046	8,563	8,041
Eleventh Judicial Circuit Court				
Total Cases Filed	60,668	53,766	49,375	51,801
Total Civil Cases Filed	7,265	6,727	6,550	6,565
Total Criminal Cases Filed	3,787	3,674	3,591	3,454
Total Juvenile Cases Filed	384	301	411	223
Total Traffic/DUI/Ordinance	49,232	43,064	38,823	41,559
State's Attorneys Office				
Total Felony Cases	1,277	1,251	1,206	1,307
Total Misdemeanor Cases	2,501	2,406	2,350	2,128
Total Juvenile Cases	384	301	422	223
Coroner's Office				
Total Coroner's Inquests	47	52	66	59
Total Autopsies	80	78	102	116
<b>General Government Services</b>				
Building and Zoning				
Total Building Permits Issued	417	299	320	382
Single Family Residential	75	76	68	81
Other Residential	157	161	204	236
Non-Residential Permits	155	28	25	46
Supervisor of Assessments				
Number of Parcels	66,324	65,431	64,321	63,103

Table XV

Fiscal Year					
<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
705	958	1,027	933	698	635
3,264	3,245	3,796	5,640	3,023	2,096
416	467	440	446	427	481
205	205	205	205	205	205
8,047	7,537	7,973	6,250	5,455	5,602
50,902	53,506	53,003	51,266	45,293	43,750
6,415	6,789	6,178	5,849	6,018	6,596
3,906	3,714	4,368	4,540	4,257	4,366
268	251	367	330	293	312
40,403	42,692	42,090	40,547	34,725	32,476
1,539	1,432	1,551	1,491	1,320	1,288
2,355	2,337	2,821	3,041	2,942	3,078
268	251	322	330	293	313
67	50	25	41	45	36
110	100	75	82	82	70
320	297	337	346	340	383
72	76	74	76	90	86
209	191	228	225	220	247
39	30	35	45	30	50
61,906	60,834	59,887	58,958	57,884	56,857

**McLean County, Illinois**  
**Operating Indicators by Program**  
**Last Ten Fiscal Years**

	<u><b>2006</b></u>	<u><b>2005</b></u>	<u><b>2004</b></u>	<u><b>2003</b></u>
<b>Parks and Recreation Services</b>				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	8,604	7,915	9,300	8,583
Shelter Reservations	94	106	99	110
Boat Registrations	1,521	1,135	1,490	1,190
 <b>Health Services</b>				
Health Department				
Number of Home Nursing Visits	5,119	5,329	6,283	6,209
Number of Immunizations	8,800	9,613	9,260	8,312
Number of Clinic Visits	16,247	14,654	16,242	15,108
Number of Food Permits	1,265	1,288	1,262	1,231
Number of Septic Permits	217	293	282	319
Number of Private Well Permits	89	92	66	78
 Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	143	143	137	137
 <b>County Highway System</b>				
Highway Department				
Number of Miles of Roads	363	368	373	373
Number of Bridges	90	89	89	86

Source: Respective County Departments



**Table XV**  
(Continued)

<b>Fiscal Year</b>					
<b><u>2002</u></b>	<b><u>2001</u></b>	<b><u>2000</u></b>	<b><u>1999</u></b>	<b><u>1998</u></b>	<b><u>1997</u></b>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
8,742	8,982	8,480	9,006	8,007	8,324
99	99	98	94	90	95
1,039	1,046	1,411	1,454	1,179	1,490
5,570	5,431	5,083	5,028	5,146	4,257
8,572	8,780	9,983	11,343	11,836	13,258
15,724	14,083	16,281	16,639	16,457	18,561
1,232	1,291	1,232	1,186	1,207	1,186
319	286	290	329	272	265
80	91	101	93	83	109
150	150	150	150	150	150
129	133	140	146	146	140
374	374	374	374	375	376
86	86	86	86	86	86

**McLean County, Illinois  
Capital Asset Statistics by Function  
Last Ten Fiscal Years**

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<b>Justice and Law Enforcement</b>										
Adult Detention Facility Capacity	205	205	205	205	205	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
<b>Parks and Recreation</b>										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2250	2250	2250	2250	2250	2250	2250	2250	2250	2250
<b>County Highway System</b>										
Centerline Miles of County Roads	363	368	373	373	374	374	374	374	375	376
Number of Bridges	90	89	89	86	86	86	86	86	86	86

Source: Respective County Departments